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Grafton County Report

FISCAL YEAR 1994

July 1, 1993 - June 30, 1994

GRAFTON COUNTY TELEPHONE DIRECTORY
COUNTY SEAT
ROUTE 10
NO. HAVERHILL, NH 03774

Commissioners Office	787-6941
Nursing Home	787-6971
Dept. of Corrections	787-6767
Extension Office	787-6944
Sheriff's Department	787-6911
.	800-564-6911
Attorney's Office	787-6968
Register of Deeds	787-6921
Register of Probate (State)	787-6931
Clerk of Superior Court (State)	787-6961

ANNUAL REPORT OF THE COMMISSIONERS OF GRAFTON COUNTY

Together with the Reports of the Treasurer, Auditors,
Administrator-Superintendent, Attorney, Sheriff, Chaplains,
Register of Deeds, Physicians, and Cooperative Extension.

For The Year July 1, 1993 - June 30, 1994

**IN APPRECIATION
EVELYN SMITH
Grafton County Executive Director, etc. 1969-1994**

For approximately twenty-five years Evelyn was the heart and soul of Grafton County. It was often said that what Evelyn didn't know about Grafton County wasn't worth knowing. Beginning her career with the county as a bookkeeper, her many-faceted talents were soon apparent to all for whom and with whom she worked. As Evelyn assumed increasing knowledge, expertise, and abilities, she moved through several job titles, quickly becoming Executive Director, her official designation from 1976 until her retirement, effective December 31, 1993.

Titles were never important to Evelyn, though. A true team player, she treats everyone with the same caring, respect, and dignity. Evelyn's primary attribute is her ability to get along with people, but her facility with numbers, her amazing recall, and her wealth of knowledge added greatly to her contribution to the county.

Evelyn's commitment and dedication to the governance and the citizenry of Grafton County is matchless. She is greatly missed and will long be remembered.

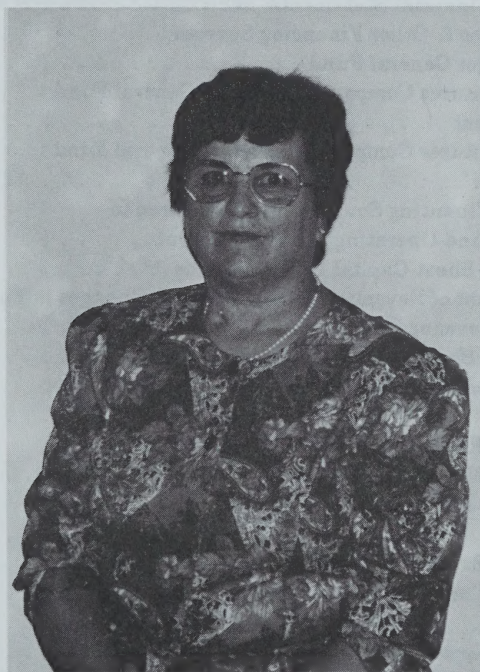


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COMMISSIONERS' REPORT FISCAL YEAR 1994

The Grafton County Board of Commissioners is pleased to present the following reports and financial statements. We hope they will increase understanding of Grafton County operations and finances and assure citizens that their county tax dollars have been spent wisely.

During FY 1994, funds received exceeded the budget by \$427,758 for a total of \$14,808,627 in actual county revenues. This was primarily due to the receipt of Medicaid Proportionate Share funds, given by the federal government to partially offset the cost of serving a disproportionate share of Medicaid recipients at the county nursing home.

Actual expenditures totaled \$14,069,814, which was \$311,055 less than had been budgeted. This included \$488,575 paid to the State of New Hampshire to enable the county to receive \$977,140 in Medicaid Proportionate Share funds, for a net receipt of \$488,575 which was used by the county to reduce county taxes. Expenditures for Human Services were higher than budgeted due to unanticipated increases in the state bill for various state mandated assistance programs (Aid to the Disabled, Old Age Assistance, Medicaid/Nursing Care, and Services to Children & Youth). This was offset by savings in nursing home, farm and jail expenditures, all of which came in under budget.

The bottom line for FY 1994 showed that revenues exceeded expenditures by \$738,814, leaving the county in a sound financial position at the end of its fiscal year. The Commissioners feel extremely proud of this financial picture, which exemplifies good management by all county department heads, both elected and appointed.

The Commissioners' Office and Grafton County as a whole experienced a major change during FY 1994 with the retirement of Executive Director Evelyn I. Smith after many years of dedicated service to the county. Evelyn will be missed by all who knew her. After an extensive search, Corrections Superintendent Ernest Towne was appointed Executive Director. Sidney Bird was then appointed Superintendent of Corrections.

During FY 1994 the Department of Corrections implemented electronic monitoring of certain inmates on work release, reducing county incarceration costs while maintaining security for county residents. A video of in-house rehabilitative and educational programs for county inmates was produced under a drug grant from the N.H. Attorney General's Office and is being used throughout the state by corrections professionals. In addition, the Department of Corrections received its third drug grant to continue addressing the substance abuse problems of county inmates.

The Grafton County Nursing Home has also experienced a change with the resignation of Administrator John Richwagen. The Commissioners hope to appoint a new administrator in September or early October of 1994. Office and Personnel Supervisor Joanne K. Mann has ably served as Acting Administrator during the interim. In addition, Dr. David Fagan has come on board as the new Co-Medical Director at the Nursing Home and the Department of Corrections, joining Dr. Harry Rowe, our long-time Medical Director.

In November of 1993 construction of an expanded Special Needs Unit was completed at the Nursing Home and 20 residents moved into their new quarters. Family Day was held once again for Nursing Home residents and their families, and continues to be a huge success. It is one of the residents' favorite annual events. Also, during the year County Nursing Home employees rejected an attempt to unionize, opting instead to continue with the current Employee Council.

During FY 1994 Grafton County saw the completion of Phase I of the AHEAD, Inc. Community Development Block Grant (CDBG), used to purchase and renovate low and moderate income housing in the Littleton area, and made significant progress on Phase II. In addition, the Office of State Planning notified the county that it had been awarded a two-year CDBG of one million dollars for the Whole Village Family Resource Center in the Plymouth area. Funds will be used to construct a facility which will house local human service agencies that work with children and families.

During early FY 1994 the County Long Range Planning Committee presented a preliminary plan for addressing County Courthouse space needs. The County hired CMK Architects of Manchester, NH to conduct a feasibility study of the options presented by the committee: renovation and construction of an addition to the courthouse or an annex adjacent to the courthouse. Architectural design fees for the project were removed from the final FY 1995 budget due to financial constraints; however, the committee has recommended that the county proceed with limited renovation of the existing courthouse and construction of an annex as soon as funding is available. In the meantime, the Commissioners approved the state's plan for renovating the Grafton County Superior Court Office at the state expense.

Once again Grafton County observed April 16-23 as County Government Week. Activities included an information booth with educational materials and county employees on hand at the Powerhouse Mall in West Lebanon, an art exhibit at the County Courthouse, and public tours of county offices. The Commissioners also recognized employees for their years of dedicated service to the county. In May a Conservation Field Day for school children was held at the Grafton County Farm, and in June the farm hosted an open house.

For Commissioners FY 1994 concluded with preparation of the FY 1995 county budget, which was adopted by the County Legislative Delegation in late June. The Commissioners noted the receipt of \$488,575 in federal Medicaid Proportionate Share funds, which were used to help reduce county taxes.

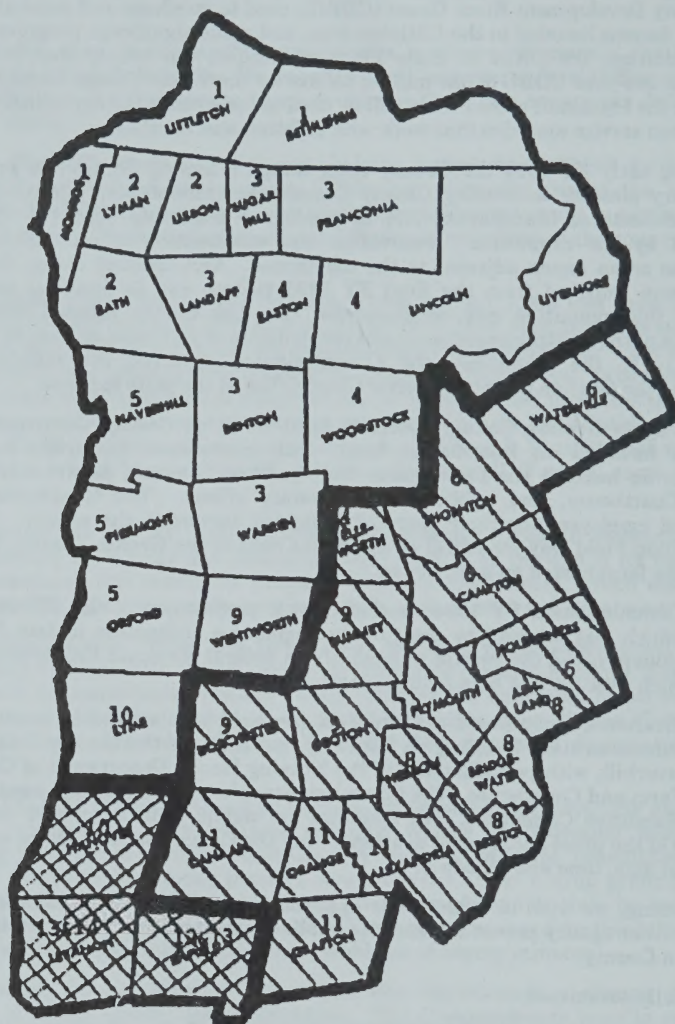
The Grafton County Board of Commissioners hold regular weekly meetings at the County Administration Building on Route 10 just north of the County Courthouse in North Haverhill, with periodic tours of the Nursing Home, Department of Corrections, County Farm and Courthouse. The Commissioners also attend monthly meetings of the County Executive Committee. All meetings are public, with interested citizens and members of the press encouraged to attend. Call the Commissioners' Office at 787-6941 to confirm date, time and schedule.

In closing, we wish to express our appreciation to all the staff members, elected officials, other agency personnel, and the public for their efforts in serving the citizens of Grafton County.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS Betty Jo Taffe, Chairman (District 3)
Barbara B. Hill, Vice-Chairman (District 1) Raymond S. Burton, Clerk (District 2)

GRAFTON COUNTY COMMISSIONER DISTRICTS AS OF JANUARY 1, 1993



Representative Districts—(1-14)

District #1



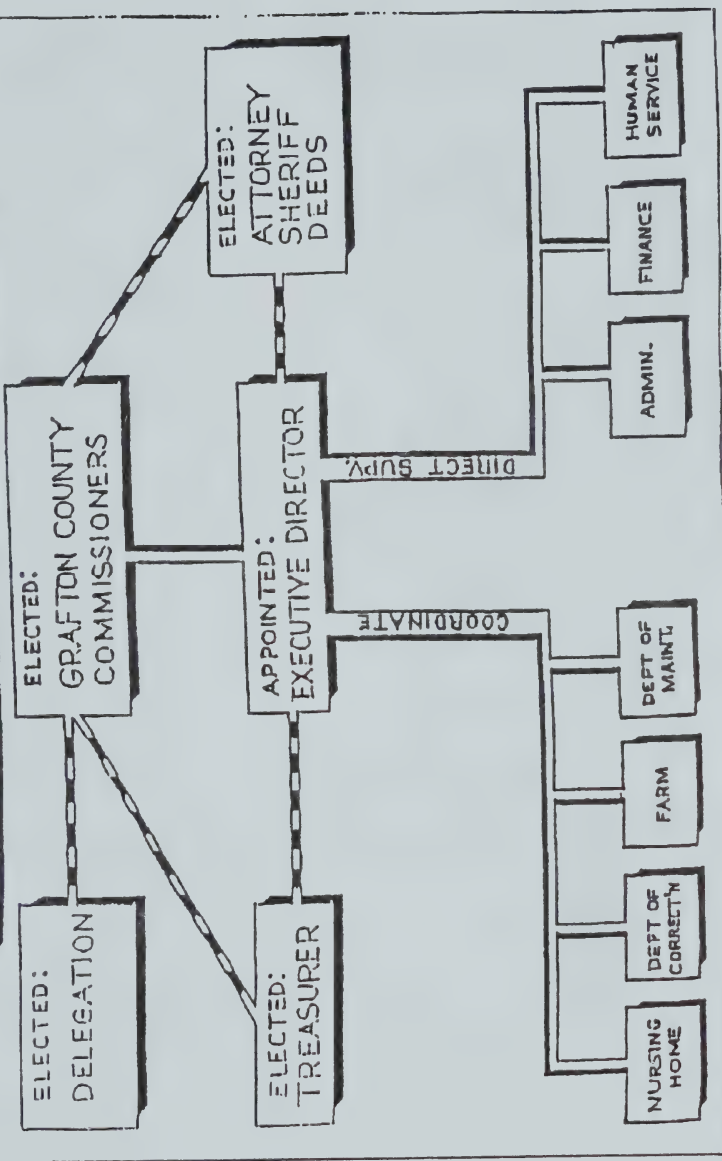
District #2



District #3



ORGANIZATION CHART OF GRAFTON COUNTY



GRAFTON COUNTY OFFICERS

July 1, 1993 - June 30, 1994

COMMISSIONERS

Barbara B. Hill, Lebanon, District #1
Raymond S. Burton, Bath, District #2
Betty Jo Taffe, Rumney, District #3

TREASURER

Kathleen W. Ward, Littleton

EXECUTIVE DIRECTOR

Evelyn I. Smith, Woodsville

COUNTY ATTORNEY

Ward E. Scott, II, Plymouth

SHERIFF

Charles E. Barry, No. Haverhill

CLERK OF COURT

Robert B. Muh, Clerk

JUDGE OF PROBATE

Gary W. Boyle, Littleton

REGISTER OF PROBATE

Rebecca Wyman, Woodsville

REGISTER OF DEEDS

Carol A. Elliott, Plymouth

ADMINISTRATOR, NURSING HOME

John Richwagen, No. Haverhill

SUPERINTENDENT, CORRECTIONS

Ernest Towne, Woodsville

MANAGER, COUNTY FARM

Donald Kimball, No. Haverhill

CHAPLAINS

Jewell Brown, No. Haverhill

Rick Arnold, Ctr. Haverhill

PHYSICIAN

Harry Rowe, M.D. Wells River, VT

David Fagan, M.D. Woodsville, NH

AUDITORS

Mason & Rich Professional Association, Concord

GRAFTON COUNTY DELEGATION
July 1, 1994-June 30, 1994

District #1

*Richard L. Hill, Littleton
Kathleen W. Ward, Littleton
Stephanie Eaton, Littleton

District #2

*Richard T. Trelfa, Lisbon

District #3

Deborah McIlwaine, Sugar Hill

District #4

Bonnie Ham, Woodstock

District #5

*Paul I. LaMott, Haverhill
Douglass Teschner, Haverhill

District #6

*Paul R. White, Campton
Paul Kenneth Chase, Thornton

District #7

David Dow, Plymouth
*William J. Driscoll, Plymouth

District #8

*Nils H. Larson, Jr. Bridgewater
Edward Gordon, Bristol

District #9

Alson W. Brown, Wentworth

District #10

*Marion Copenhaver, Etna
Elizabeth Crory, Hanover
Robert Guest, Hanover
Sharon Nodgren, Hanover

District #11

David M. Scanlan, Canaan
Patricia B. Brown, Canaan

District #12

William B. Rose, Enfield

District #13

Clifton Below, Lebanon

District #14

Pamela B. Bean, Lebanon
Channing T. Brown, Lebanon
*Carl S. Adams, W. Lebanon
*Karen O. Wadsworth, Lebanon

*Executive Committee

BUDGET GRAFTON COUNTY
July 1, 1993 - June 30, 1994

REVENUE:	
County Nursing Home	\$ 4,491,044
County Jail	62,431
County Farm	315,057
Building Rental	206,222
Register of Deeds	550,000
5% Alternative Program Development	70,065
Sheriff's Department Fees	90,000
Sheriff's Dispatch and Miscellaneous	218,389
Extension Service	13,000
Miscellaneous Revenue	32,882
Interest Earned	80,000
Federal In Lieu of Taxes & Yield Tax	4,400
Grafton County Conservation District	2,000
Victim Witness Advocate	23,000
National Forest Unincorporated Education	30,000
Abandoned Property	38,000
Capital Reserve Farm	23,000
Capital Reserve Nursing Home	42,015
TOTAL REVENUE:	\$ 6,291,505

BUDGET OF GRAFTON COUNTY
July 1, 1993 - June 30, 1994

EXPENDITURES:	
Administrator & Treasurer	\$ 195,145
County Attorney	248,569
Victim Witness Advocate	38,608
Medical Referee	24,000
Delegation Expenses	8,500
Register of Deeds	303,036
Sheriff's Dept.	598,301
Dispatch	265,400
Courthouse Maintenance (Allocated to Depts)	-0-
Court System Maintenance Allocation	118,372
Human Services	4,190,541
Mediation Program	66,487
Federal Forest Reserve	30,000
Extension Service	204,402
Social Services	365,150
Interest	74,806
Payment on Bonds & Notes	75,000
Capital Outlay	133,167
Wage/Benefit Adjustment	43,428
Juvenile Detention	100
Contingency Accounts	9,000
Unemployment Insurance	5,000
Nursing Home	5,607,395
Jail	1,335,774
Farm	310,527
Conservation District	24,679
North Country	1,750
Rental Space Maintance Allocation	7,108
27th P/R	96,624
TOTAL EXPENSES:	\$14,380,869
Less Revenue:	6,291,505
Less Surplus to Reduce Taxes:	650,000
AMOUNT TO BE RAISED BY TAXES:	\$7,439,364

DELEGATION EXPENSES
July 01, 1993 - June 30, 1994

Richard L. Hill	\$429.00
Kathleen W. Ward	.00
Stephanie Eaton	.00
Richard T. Trelfa	367.40
Deborah McIlwaine	.00
Bonnie Ham	41.80
Paul I. LaMott	390.52
Douglass Teschner	29.48
Paul R. White	439.20
Paul Kenneth Chase	.00
David Dow	.00
William Driscoll	652.60
Nils H. Larson, Jr.	595.32
Edward "Ned" Gordon	.00
Alson W. Brown	37.32
Marion Copenhaver	436.68
Elizabeth Crory	48.52
Robert Guest	48.52
Sharon Nordgren	.00
David Scanlan	58.60
Patricia Brown	54.12
William Rose	51.88
Clifton Below	.00
Carl Adams	552.20
Pamela Bean	50.20
Channing Brown	.00
Karen O. Wadsworth	638.04
Supplies	103.16
TOTAL	5,024.56

TREASURER'S ANNUAL REPORT FISCAL YEAR 1994

The Counties finances have improved in all respects: deposits, cash flow, short term investments and tax anticipation borrowing. Our interest earnings have been light - \$81,800.98, but we did achieve our estimated \$80,000!

We had an unexpected windfall through the federal Medicare/Medicaid program of \$488,575, which we received as our proportionate share allocated to the expenses of our Nursing Home. These funds were distributed as authorized by House Bill 1050.

The Commissioner of Health and Human Services, Harry Bird and Governor Merrill requested the counties to use these funds to reduce taxes and that is exactly what was done. It is anticipated that these additional funds will be available for the next few years, however, we can't estimate the amounts.

Another source of new revenue was a check for \$49,891.06 from the State Treasurer Georgie Thomas. It was our share of the Unclaimed and Abandoned Property accounts. All these funds contributed to our unreserved surplus of \$933,899 of which \$750,000 was used to reduce taxes.

As to expenses, we were able to reduce the borrowing of the TAN (tax anticipation note) by a shorter period, a very competitive rate of interest, elimination of all fees (usually \$1,100) bring the total cost of interest to \$10,875.27, a savings of \$8,100.

We do have a serious financial problem under the law that requires us to provide extensive medical and dental care for the inmates in our county jail. The estimated budget for this year was \$56,260 but by June 30, 1994 we had incurred expenses of \$179,225 - almost three times what we anticipated!

Overall, I believe that we've concluded a solid team effort for a successful fiscal year of good management, policy and a high regard for your tax dollars.

Respectfully submitted,

Kathleen W. Ward, Treasurer

Grafton County 1993 County Tax Apportionment

County Tax: \$7,439,364.0

Municipalities	Proportion to County Tax	Amount of Tax
Alexandria	1.5536%	\$ 115,582.
Ashland	2.2591%	168,064.
Bath	1.0733%	79,850.
Benton	0.2717%	20,213.
Bethlehem	1.9812%	147,392.
Bridgewater	2.7175%	202,166.
Bristol	3.5094%	261,081.
Campton	207762%	206,534.
Canaan	2.6200%	194,917.
Dorchester	0.3774%	28,077.
Easton	0.4723%	35,137.
Ellsworth	0.1357%	10,095.
Enfield	4.1759%	310,662.
Franconia	1.9961%	148,499.
Grafton	1.1215%	83,436.
Groton	0.5451%	40,559.
Hanover	12.7827%	950,956.
Haverhill	3.4190%	254,352.
Hebron	1.9318%	143,718.
Holderness	4.8086%	357,735.
Landaff	0.4526%	33,676.
Lebanon	13.3560%	993,608.
Lincoln	6.5408%	486,601.
Lisbon	1.1040%	82,132.
Littleton	4.8340%	359,625.
Unincorp. Livermore	0.0534%	3,978.
Lyman	0.4498%	33,464.
Lyme	2.1916%	163,043.
Monroe	2.0318%	151,157.
Orange	0.3031%	22,553.
Orford	1.3204%	98,231.
Piermont	0.8301%	61,761.
Plymouth	3.5977%	267,649.
Rumney	1.4968%	111,354.
Sugar Hill	1.1335%	84,328.
Thornton	2.4523%	182,439.
Warren	0.8184%	60,889.
Waterville Valley	3.4225%	254,617.
Wentworth	0.9571%	71,207.
Woodstock	2.1241%	158,027.
	100.0000%	\$ 7,439,364.



MASON+RICH

PROFESSIONAL
ASSOCIATION
ACCOUNTANTS
AND AUDITORS

INDEPENDENT AUDITOR'S REPORT

August 1, 1994

Board of County Commissioners
County of Grafton, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Grafton, New Hampshire as of and for the year ended June 30, 1994 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the combined financial statements referred to above present fairly in all material respects, the financial position of the County of Grafton, New Hampshire at June 30, 1994 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combined and individual fund financial statements and schedule of Federal financial assistance listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

John E. Lyford
John E. Lyford

Certified Public Accountant

MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1994

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term Debt				
ASSETS											
Cash	\$1,416,841	674	\$ -	300	289,215	\$ -	\$ -	-	-	\$1,707,030	
Temporary Investments	691,911	-	-	-	-	-	-	-	-	691,911	
Investments	-	-	-	-	413,817	-	-	-	-	413,817	
Accounts Receivable	5,954	-	-	370,494	-	-	-	-	-	376,448	
Due from other Governments (Note 3)	15,591	15,810	-	-	-	-	-	-	-	31,401	
Due from other Funds (Note 7)	68,658	-	7,997	-	-	-	-	-	-	76,655	
Inventories	35,560	-	-	48,730	-	-	-	-	-	84,290	
Prepaid Expenses	-	-	-	26,115	-	-	-	-	-	26,115	
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 6)	-	-	-	883,383	-	6,267,244	-	-	-	7,150,627	
Amount to be provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	-	-	725,000	
	-	-	-	-	-	-	-	-	-	725,000	
TOTAL ASSETS	<u>\$2,234,515</u>	<u>\$16,484</u>	<u>\$7,997</u>	<u>\$1,329,022</u>	<u>\$703,032</u>	<u>\$6,267,244</u>	<u>\$725,000</u>	<u>\$725,000</u>	<u>\$11,289,294</u>		

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1994

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term Debt			
LIABILITIES AND FUND EQUITY										
Liabilities										
Accounts Payable	\$1,054,511	\$ -	\$ -	\$46,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,100,522
Accrued Expenses	83,868	-	-	329,259	-	-	-	-	-	413,127
Due to Other Governments (Note 3)	-	-	-	-	206,241	-	-	-	-	206,241
Due to Other Funds (Note 7)	7,997	15,810	-	44,255	-	-	-	-	-	76,655
Due to Specific Individuals	-	-	-	-	488,198	-	-	-	-	488,198
Bonds Payable (Note 4)	-	-	-	-	-	-	-	725,000	-	725,000
Total Liabilities	1,146,376	15,810	-	419,525	703,032	-	-	725,000	-	3,009,743
Fund Equity										
Contributed Capital: Intergovernmental	-	-	-	184,401	-	-	-	-	-	184,401
County	-	-	-	113,015	-	-	-	-	-	113,015
Investment in General Fixed Assets	-	-	-	-	-	6,267,244	-	-	-	6,267,244
Retained Earnings	-	-	-	612,081	-	-	-	-	-	612,081
Fund Balance:										
Reserved for Encumbrances (Note 10)	104,240	-	-	-	-	-	-	-	-	104,240
Reserved for Unemployment Escrow	50,000	-	-	-	-	-	-	-	-	50,000
Designated for Specific Capital Projects	-	-	7,997	-	-	-	-	-	-	7,997
Designated for Specific Purposes	-	674	-	-	-	-	-	-	-	674
Unreserved:										
Undesignated	933,899	-	-	-	-	-	-	-	-	933,899
Total Fund Equity	1,088,139	674	7,997	909,497	-	6,267,244	-	-	-	8,273,551
TOTAL LIABILITIES AND FUND EQUITY										
	\$2,234,515	\$16,484	\$7,997	\$1,329,022	\$703,032	\$6,267,244	\$725,000	\$11,283,294		

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<u>Revenues</u>				
Taxes	\$7,439,364	\$ -	\$ -	\$7,439,364
Intergovernmental	165,776	540,924	-	706,700
Jail	44,857	-	-	44,857
Farm	305,985	-	-	305,985
Charges for Services	848,615	-	-	848,615
Rent	208,515	-	-	208,515
Interest	81,917	-	2,079	83,996
Miscellaneous	41,314	-	-	41,314
Total Revenues	<u>9,136,343</u>	<u>540,924</u>	<u>2,079</u>	<u>9,679,346</u>
<u>Expenditures</u>				
Current:				
General Government	7,403,532	555,905	-	7,959,437
Jail	1,319,723	-	-	1,319,723
Farm	298,565	-	-	298,565
Capital Outlay	131,933	-	24,699	156,632
Debt Services: Principal	75,000	-	-	75,000
Interest	54,806	-	-	54,806
Total Expenditures	<u>9,283,559</u>	<u>555,905</u>	<u>24,699</u>	<u>9,864,163</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(147,216)</u>	<u>(14,981)</u>	<u>(22,620)</u>	<u>(184,817)</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	286,056	15,628	-	301,684
Operating Transfers (Out)	<u>(15,628)</u>	<u>-</u>	<u>(75,575)</u>	<u>(91,203)</u>
Total Other Financing Sources (Uses)	<u>270,428</u>	<u>15,628</u>	<u>(75,575)</u>	<u>210,481</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	123,212	647	(98,195)	25,664
Fund Balances, Beginning of Year,	<u>964,927</u>	<u>27</u>	<u>106,192</u>	<u>1,071,146</u>
Fund Balances, End of Year	<u>\$1,088,139</u>	<u>\$674</u>	<u>\$7,997</u>	<u>\$1,096,810</u>

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHARGES IN FUND BALANCES
BUDGET (NON-GAAP) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

General Fund				Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	\$7,439,564	\$7,439,364	(\$200)	\$ -	\$ -	\$ -
Intergovernmental	142,265	165,776	23,511	69,271	67,137	(2,134)
Jail	50,000	44,857	(5,143)	-	-	-
Farm	315,057	305,985	(9,072)	-	-	-
Charges for Services	830,549	848,615	18,066	-	-	-
Rent	206,222	208,515	2,293	-	-	-
Interest	81,000	81,917	917	-	-	-
Miscellaneous	40,882	41,314	432	-	-	-
Total Revenues	9,105,539	9,136,343	30,804	69,271	67,137	(2,134)
Expenditures						
General Government	7,033,983	7,403,532	(369,549)	91,480	82,765	8,715
Jail	1,322,967	1,319,723	3,244	-	-	-
Farm	310,527	298,565	11,962	-	-	-
Capital Outlay	162,395	131,933	30,462	-	-	-
Debt Service:	75,000	75,000	-	-	-	-
Principal	54,806	54,806	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	8,959,678	9,283,559	(323,881)	91,480	82,765	8,715
Excess (Deficiency) of Revenues Over Expenditures	145,861	(147,216)	(293,077)	(22,209)	(15,628)	6,581
Other Financing Sources (Uses)						
Operating Transfers In	23,000	286,056	263,056	22,209	15,628	(6,581)
Operating Transfers (Out)	(942,615)	(15,628)	926,987	-	-	-
Total Other Financing Sources (Uses)	(\$919,615)	\$270,428	\$1,190,043	\$22,209	\$15,628	(\$6,581)
						(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	General Fund		Special Revenue Funds			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis)	(\$773,754)	\$123,212	\$896,966	\$ -	\$ -	\$ -
Adjustments:						
Nonbudgeted Special Revenue Funds	-	-	-	-	647	647
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)	(773,754)	123,212	896,966	-	647	647
Fund Balance, Beginning of Year	964,927	964,927	-	27	27	-
Fund Balance, End of Year	\$191,173	\$1,088,139	\$896,966	\$27	\$674	\$647

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit D

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Enterprise (Grafton County Home)
<u>Operating Revenues</u>	
Charges for Services	\$5,515,748
Other	<u>22,430</u>
Total Operating Revenues	<u>5,538,178</u>
<u>Operating Expenses</u>	
General Operating	5,260,887
Depreciation	<u>91,630</u>
Total Operating Expenses	<u>5,352,517</u>
Operating Income (Loss)	185,661
<u>Other Financing Sources (Uses)</u>	
Operating Transfers In (Out):	<u>(210,481)</u>
Net Income (Loss) (Exhibit E)	(24,820)
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 6)	<u>23,825</u>
Increase (Decrease) in Retained Earnings	(995)
Retained Earnings, Beginning of Year	<u>613,076</u>
Retained Earnings, End of Year	<u><u>\$612,081</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Enterprise (Grafton County Home)
<u>Cash Flows From Operating Activities</u>	
Net Operating Income (Loss), Exhibit D	<u>\$185,661</u>
Adjustments to Reconcile Net Operating Income (Loss) To Net Cash Provided by Operating Activities:	
Depreciation	91,630
Change In Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	33,405
Inventories	(2,954)
Prepaid Expenses	1,822
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	41,362
Accrued Expenses	<u>6,588</u>
Total Adjustments	<u>171,853</u>
Net Cash Provided by Operating Activities	<u>357,514</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers (Out) to Other Funds	<u>(288,882)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Property, Plant and Equipment	(92,961)
Contributed Capital: County	<u>24,329</u>
Net Cash Provided by Capital and Related Financing Activities	<u>(68,632)</u>
Increase (Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents, Beginning of Year	<u>300</u>
Cash and Cash Equivalents, End of Year	<u><u>\$300</u></u>
<u>Noncash Transactions:</u>	
Fully Depreciated Equipment Written Off	<u><u>\$46,337</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Grafton, New Hampshire conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Grafton, New Hampshire and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County Charter and their operations as reflected in these financial statements are those under the control of the County's governing body. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the County.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds (Victim/Witness Grant, Drug Grants and Community Development Block Grant Fund) are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (Capital Reserves - Nursing Home and Capital Reserves - Farm) other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Account Group, not in the governmental funds. The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by non-current receivables is deferred until they become current receivables. Non-current portions of long-term loans receivables are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditures recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures of fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	5 to 70 Years
Equipment	3 to 20 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the Towns and Cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditures and nearly irrevocable, i.e., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule includes principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

Grafton County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the chairman of the Board of Selectmen in each Town and the Mayor of each City within the County and to the Secretary of State prior to June 1 annually their itemized budget recommendations together with a statement of actual expenditures and income for at least nine months of the preceding fiscal year.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Within ten to twenty days after the mailing of the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.
3. Twenty-eight days must elapse after the mailing of the estimated operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than September 1.
5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than 30 days after the adopting of the budget.
6. The Commissioners must get authorization from the Executive Committee of the delegation to transfer budgeted amounts between any line items within any fund; any revisions that alter the total expenditures of any fund must be approved by the executive committee of the delegation.
7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund. However, the County legally adopts only one budget for three funds.
8. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.
9. Budgets for the General and Special Revenue (Victim/Witness Grant) Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the enterprise fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.
10. Budgetary information presented in Exhibit C includes transfers authorized by the executive committee.

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the County's deposits (cash and temporary investments) was \$2,398,941 and the bank balance was \$1,318,930. Of the bank balance, \$152,585 was covered by federal depository insurance, \$691,911 was collateralized by U. S. Treasury Notes and \$474,434 was uninsured and uncollateralized.

The uninsured and uncollateralized deposits were held by the General Fund (\$205,184), Special Revenue (CDBG \$674) and by the Agency Funds (Register of Deeds \$192,361, Patient Funds, \$74,083 and Sheriff Department \$2,132).

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

F. Investments

Investments of the Agency Funds, IRC Section 457 Deferred Compensation Plan are carried at market value (\$413,817). Additional disclosures are not required as the plan is operated by a third party.

G. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis. Inventory in the general fund consists of expendable supplies of the Jail and Farm. The cost is recorded as an expenditure at the time individual inventory items are used (consumption method).

Inventories of the Enterprise Fund consist of supplies and food.

H. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. The County accrues accumulated vacation pay in the General Fund.

The Enterprise Fund (Grafton County Home) accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accruals are \$128,609 County Home and \$83,879 General Fund.

Sick pay is not vested and has not been recorded.

I. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUND

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a cost-sharing multiple employer public employee retirement system. The payroll for employees covered by the System for the year was \$4,641,146; the County's total payroll was \$5,564,752.

Covered employees are required by State statute to contribute 5.0 percent (9.3% for Sheriff's Department) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year was \$377,017, which consisted of \$132,014 from the County and \$245,003 from employees; these contributions represented 2.9% and 5.28% of covered payroll, respectively.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to-date. The measure, which is the "actuarial present value of credited projected benefits", is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1993 for the System as a whole, determined through an actuarial valuation performed as of that date was \$1,797,300,000. The System's net assets available for benefits on the date, (valued at Market) were \$1,684,800,000, leaving an unfunded pension benefit of \$112,500,000. The County's contribution for the fiscal year represented 25% of total contributions required of all participating entities.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1993 annual financial report, the most recent available.

NOTE 3 - DUE FROM/TO OTHER GOVERNMENTS

Amounts due from other Governments include:

<u>General Fund:</u>	
State of New Hampshire	\$ 10,273
U.S. Forestry	<u>5,318</u>
Total General Fund	<u>15,591</u>
<u>Special Revenue:</u>	
State of New Hampshire	15,810
TOTALS	<u>\$ 31,401</u>

Amounts due to other governments include \$206,241 due to the State of New Hampshire from Register of Deeds.

NOTE 4 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year:

Payable at July 1	\$800,000
New Bonds Issued	-
Bonds Retired	<u>(75,000)</u>
Payable at June 30	<u>\$725,000</u>

Bonds payable at year end are comprised of the following individual issues:

<u>General Obligations Bonds</u>	
\$1,100,000 - 1988 Jail Addition	
Bonds, due in Annual Installments of	
\$75,000 Through July 1998; \$70,000	
From July 1999 to 2003; Interest at	
6.95% to 7.55%.	
	<u>\$725,000</u>

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The debt service requirements of the County's outstanding bonds are as follows:

Year Ended June 30	Principal	Interest	Total
1995	\$ 75,000	\$ 49,519	\$ 124,519
1996	75,000	44,231	119,231
1997	75,000	38,944	113,944
1998	75,000	33,656	108,656
1999	<u>75,000</u>	<u>28,369</u>	<u>103,369</u>
Subtotal	375,000	194,719	569,719
2000 to 2003	<u>350,000</u>	<u>65,0124</u>	<u>1,000,124</u>
Total	<u>\$725,000</u>	<u>\$259,731</u>	<u>\$ 984,731</u>

NOTE 5 - CONTINGENT LIABILITIES - FEDERAL ASSISTANCE

The County participates in a federally assisted contract for services with the Department of Health and Human Services Medicaid (Title XIX) - through the New Hampshire Department of Health and Services and also receives CDBG grant funds from the New Hampshire office of State Planning as well as grant funds from the New Hampshire Office of the Attorney General.

The contract and the grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract and the grants for or including the year ended June 30, 1994 have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the County expects such amounts if any, to be immaterial.

NOTE 6 - FIXED ASSETS

General Fixed Assets

	Balance July 1	Additions	Retirements	Balance June 30
<u>Cost or Estimated Cost</u>				
Building and Land:				
General Government	\$2,811,276	\$ -	\$ -	\$2,811,276
Jail	1,860,744	1,003	-	1,860,744
Farm	485,626	-	-	485,626
Equipment:				
General Government	792,558	39,413	-	831,971
Jail	43,470	1,500	-	44,970
Farm	<u>207,654</u>	<u>24,000</u>	<u>-</u>	<u>231,654</u>
Total Cost or Estimated Cost	<u>\$6,201,328</u>	<u>\$ 65,916</u>	<u>\$ -</u>	<u>\$6,267,244</u>

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Enterprise Fund

The following is a summary of proprietary fund property, plant and equipment:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciation</u>
Buildings and Improvements	\$1,394,215	\$ (851,239)	\$ 542,976
Sewer	508,842	(318,027)	190,815
Equipment	<u>291,524</u>	<u>(141,932)</u>	<u>149,592</u>
Totals	<u>\$2,194,581</u>	<u>\$ (1,311,198)</u>	<u>\$ 883,383</u>

Depreciation recognized on County Home fixed assets acquired through externally restricted intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 7 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 68,658	\$ 7,997
Special Revenue:		
Victim/Witness Grant	-	5,925
Drug Grants	-	6,708
Drug Grant Corrections	-	3,177
Capital Projects:		
Capital Reserve - Nursing Home	7,997	-
Enterprise Fund:		
Grafton County Home	-	44,255
Fiduciary:		
Agency - Register of Deeds	-	8,593
Totals	<u>\$ 76,655</u>	<u>\$ 76,655</u>

NOTE 8 - BUDGETED DECREASE IN FUND BALANCE

The budgeted decrease (\$773,754) in General Fund fund balance on Exhibit C represents \$650,000 budgeted by the County from beginning fund balance to reduce the tax rate and \$123,754 of appropriation carryovers approved from the prior year.

NOTE 9 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

NOTE 10 - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES

Reserved for Encumbrances

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

General Fund

Administration - County Commissioners	\$2,000
Extension Service	1,268
Register of Deeds	1,500
Human Services:	
Alternative Program Development	41,522
Mediation Program	1,500
Flexible Funding	2,700
Capital Outlay:	
Computer	4,618
Attorney	581
Human Services	472
Energy Conservation	4,209
Register of Deeds	3,698
Maintenance	3,000
Special Projects	1,600
Operating Transfers Out:	
Drug Grants	9,205
Nursing Home - Energy Conservation	2,948
Elevator Renovation	<u>7,500</u>
Total	<u>\$ 88,321</u>

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Balance Reserved for Unemployment Escrow

The County is self-insured for purposes of unemployment insurance, i.e., the State bills the County only for actual unemployment benefits received by former County employees. The County budgets an annual expenditure based upon previous year's actual cost. At year end the County has an accumulated reserve of \$50,000. There were no current year expenditures from the reserve.

Designated for Specific Capital Projects

Designated for specific Capital Project expenditures in future years as follows:

Capital Reserve - Nursing Home	<u>\$ 7,997</u>
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Designated for Specific Purposes

Designated for the use of the fund as follows:

CDBG - Grant Expenditures	<u>\$ 674</u>
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NOTE 11 - OPERATING LEASES

The County at June 30, 1994 does not have leases that should be capitalized following any of the four criteria of SFAS No. 13. The County however, does have operating leases for vehicles (Sheriff's Department).

Future minimum annual rental payments are as follows:

Year Ended <u>June 30</u>	<u>June 30</u>
1994	\$ 24,691
1995	<u>10,059</u>
Total	<u>\$ 34,750</u>

Lease expenditures totaled \$14,632 for the year and are reported under capital outlay (Sheriff's Department).

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 12 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivision in the State of New Hampshire are eligible to participate. The pools provide coverage for workers' compensation, unemployment and property liability insurance. The County pays an annual premium to the pools for its property liability coverage.

NOTE 13 - OVEREXPENDITURES - GENERAL FUND

The overexpenditure in General Government arises from the payment of \$488,575 to the State of a portion of the unanticipated Medicaid Proportionate Funds.

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
(NON-GAPP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
<u>Taxes</u>			
County Taxes	\$7,439,364	\$7,439,364	\$ -
Yield Taxes	200	-	(200)
Total Taxes	7,439,564	7,439,364	(200)
<u>Intergovernmental</u>			
National Forest - Unincorporated Education	30,000	-	(30,000)
Federal Payment in Lieu of Taxes	4,200	4,233	33
Drug Task Force	-	3,694	3,694
Attorney Fees	-	4,293	4,293
Juvenile Alternative Program	70,065	100,965	30,900
Flexible Funding	-	2,700	2,700
Unclaimed Property Distribution	38,000	49,891	11,891
Total Intergovernmental	142,265	165,776	23,511
<u>Jail</u>	50,000	44,857	(5,143)
<u>Farm</u>			
Sale of Milk	190,050	189,114	(936)
Sale of Livestock	25,000	20,789	(4,211)
Services to Jail/Courthouse	34,307	34,307	-
Sale of Wood	6,250	5,013	(1,237)
Produce to Nursing Home	30,000	29,239	(761)
Services to Nursing Home	9,551	9,552	1
House Expenses Reimbursed	9,600	9,740	140
Miscellaneous	10,299	8,231	(2,068)
Total Farm	315,057	305,985	(9,072)
<u>Charges for Services</u>			
Register of Deeds Surcharge	-	15,919	15,919
Register of Deeds	550,000	567,941	17,941
Sheriff's Department Fees	90,000	78,033	(11,967)
Sheriff's Department Dispatch Service	91,100	83,657	(7,443)
White Mountain Forest Patrols	15,880	13,582	(2,298)
Reimbursement, Prisoner Return	3,500	6,798	3,298
Court Bailiffs	64,569	66,846	2,277
Digital Alarm Fees	2,500	-	(2,500)
VOREC Electronic Monitor	-	4,439	4,439
Reimbursement from UNH	8,500	8,500	-
Summer Agricultural Assistant	1,500	1,500	-
Forest Stewardship	3,000	1,400	(1,600)
Total Charges for Services	830,549	848,615	18,066
<u>Rent</u>			
Unified Court System	194,134	194,134	-
Courthouse	12,088	14,381	2,293
Total Rent	\$206,222	\$208,515	\$2,293

(Continued)

Schedule A-1
(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
(NON-GAPP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Adopted		Variance
	Budget	Actual	Favorable
<u>Interest</u>			(Unfavorable)
Interest	\$80,000	\$81,864	\$1,864
Interest on County Taxes	1,000	53	(947)
Total Interest	81,000	81,917	917
<u>Miscellaneous</u>			
Sale of Cruisers	7,000	4,166	(2,834)
Conservation District	2,000	2,000	-
Insurance Refunds	29,307	29,307	-
Gas Tax Refund	50	-	(50)
Recycling Revenues	25	35	10
Miscellaneous	2,500	5,806	3,306
Total Miscellaneous	40,882	41,314	432
Total Revenues	<u>\$9,105,539</u>	<u>\$9,136,343</u>	<u>\$30,804</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND - GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

General	Adopted	Prior	Approved	Revised	Actual	Variance
Administration - County Commissioners	Budget	Year's	Transfers	Budget		Favorable
- Treasurer	\$189,172	\$ -	(\$381)	\$188,791	\$182,383	\$6,408
- County Delegation	5,973	-	-	5,973	5,586	385
County Attorney	8,500	-	-	8,500	5,025	3,475
Register of Deeds	248,569	-	270	248,839	247,374	1,465
Prior Year's Encumbrances - Deeds	303,036	-	(6,920)	286,116	286,493	9,623
Sheriff's Department	-	13,673	(16,010)	13,673	8,564	5,109
Dispatch Center	598,301	-	582,291	582,291	572,054	10,237
Medical Referee	265,400	-	4,000	269,400	261,721	7,679
Human Services	24,000	-	-	24,000	3,392	30,608
Prior Year's Encumbrances - Human Services	4,130,541	-	143,249	4,333,790	4,364,082	(30,292)
Mediation Program	66,487	51,291	-	51,291	36,969	14,322
Extension Service	204,402	-	-	66,487	57,967	8,520
Prior Year's Encumbrances - Extension	-	1,600	-	204,402	196,097	8,305
County Vehicle	2,440	-	-	1,600	-	1,600
Increase (Decrease) in Vacation Leave	-	-	-	2,440	1,332	1,108
Social Services Agencies	365,150	-	-	-	6,987	(6,987)
Prior Year's Encumbrances - Social Services	-	450	-	365,150	362,673	2,477
Conservation District	24,679	-	-	450	450	-
North Country Council	1,750	-	201	24,880	24,779	101
Salary/Benefits Adjustment	43,428	-	(201)	1,750	950	800
Interest, Tax Anticipation Notes	20,000	-	-	43,227	39,416	3,811
Courthouse Rental Space	7,108	-	-	20,000	10,875	9,125
Contingency Account	9,000	-	-	7,108	6,684	424
Medical Proportionate Share	-	-	15,761	24,761	19,908	4,853
Federal Forest Reserve	30,000	-	-	-	488,575	(488,575)
Juvenile Detention	100	-	-	30,000	-	30,000
Unemployment Insurance	5,000	-	(602)	100	-	100
Unified Court System	118,372	-	-	4,398	-	4,398
27th Payroll	96,624	-	(430)	118,372	112,531	5,841
				96,194	83,447	12,747
Total, General Government	\$6,848,032	\$67,014	\$139,937	\$7,033,983	\$7,403,532	(\$369,549)

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GENERAL FUND - CAPITAL OUTLAY
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Capital Outlay</u>			
Administration - County Commissioners	\$927	\$927	\$ -
County Attorney	7,500	6,919	581
Prior Year's Encumbrance - County Attorney	1,100	1,100	-
Register of Deeds	28,134	24,698	3,436
Prior Year's Encumbrance - Deeds	1,431	450	981
Sheriff's Department	35,975	35,609	366
Courthouse Maintenance	9,774	6,516	3,258
Prior Year's Encumbrance - Maintenance	6,600	3,600	3,000
Prior Year's Encumbrances - Human Services	3,800	3,329	471
Energy Conservation	1	-	1
Prior Year's Encumbrance - Energy Conservation	8,679	4,470	4,209
Extension Service	2,000	2,000	-
Jail	6,613	6,612	1
Farm	33,000	24,000	9,000
Prior Year's Encumbrance - Computer	4,618	-	4,618
Space Study	1		
Prior Year's Encumbrance - Space Study	3,000	3,000	-
Telephone System Upgrade	9,242	8,703	539
Total Capital Outlay	<u>\$162,395</u>	<u>\$131,933</u>	<u>\$30,462</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND - OPERATING TRANSFERS IN/OUT
SCHEDULE OF OTHER FINANCING SOURCES (USES) COMPARED TO BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Adopted Budget	Prior Year's Encumbrances	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
Operating Transfers In						
From Capital Projects:						
Farm Capital Reserve	\$23,000	\$ -	\$ -	\$23,000	\$21,638	(\$1,362)
From Enterprise Fund:						
Nursing Home	-	-	-	-	264,418	264,418
Total Operating Transfers In	\$23,000	\$ -	\$ -	\$23,000	\$286,056	\$263,056
Operating Transfers (Out)						
To Special Revenues:						
Victim/Witness Grant	(\$15,608)	-	-	(\$15,608)	(\$9,652)	\$5,956
Drug Grants	(2,457)	-	-	(2,457)	(3,904)	(1,447)
Drug Task Force	-	-	-	-	(2,072)	(2,072)
To Enterprise Funds:						
Grafton County Home	(966,565)	(26,817)	68,832	(924,550)	-	924,550
Total Operating Transfers (Out)	(984,630)	(26,817)	68,832	(942,615)	(15,628)	926,987
Total Other Financing Sources (Uses)	(\$961,630)	(\$26,817)	\$68,832	(\$919,615)	\$270,428	\$1,190,043

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1994

	Victim Witness Assistance Grant	Drug Grants	Drug Grants- Corrections	CDBG Grant	Total
<u>ASSETS</u>					
Cash	\$ -	\$ -	\$ -	\$ 674	\$ 674
Due From Other Governments	5,925	6,708	3,177	-	15,810
TOTAL ASSETS	<u>\$5,925</u>	<u>\$6,708</u>	<u>\$3,177</u>	<u>\$674</u>	<u>\$16,484</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Liabilities					
Due to Other Funds:					
To General Fund	\$5,925	\$6,708	\$3,177	\$ -	\$15,810
Fund Balance					
Reserved for Specific Purposes	-	-	-	674	674
TOTAL LIABILITIES AND FUND BALANCE	<u>\$5,925</u>	<u>\$6,708</u>	<u>\$3,177</u>	<u>\$674</u>	<u>\$16,484</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Victim Witness Assistance Grant	Drug Grants	Drug Grants- Corrections	CDBG Grant	Total
<u>Revenues</u>					
Intergovernmental	\$23,000	\$35,604	\$8,533	\$473,787	\$540,924
<u>Expenditures</u>					
General Government	32,652	39,508	10,605	473,140	555,905
Excess (Deficiency) of Revenues Over Expenditures	(9,652)	(3,904)	(2,072)	647	(14,981)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In: From General Fund	9,652	3,904	2,072	-	15,628
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-	-	-	647	647
Fund Balances, Beginning of Year	-	-	-	27	27
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$674	\$674

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
VICTIM WITNESS ASSISTANCE GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
State of New Hampshire	\$23,000	\$23,000	\$0
<u>Expenditures</u>			
General Government	38,608	32,652	5,956
Excess (Deficiency) of Revenues Over Expenditures	(15,608)	(9,652)	5,956
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	15,608	9,652	(5,956)
Total Other Financing Sources (Uses)	15,608	9,652	(5,956)
Excess (Deficiency) of Revenues and Expenditures Over Other Financing Sources (Uses)	-	-	-
Fund Balance (Deficit), Beginning of Year	-	-	-
Fund Balance, End of Year	-	\$ -	\$ -

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
DRUG GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
State of New Hampshire	\$33,840	\$35,604	\$1,764
<u>Expenditures</u>			
General Government	36,297	39,508	(3,211)
Excess (Deficiency) of Revenues Over Expenditures	(2,457)	(3,904)	(1,447)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	2,457	3,904	1,447
Total Other Financing Sources (Uses)	2,457	3,904	1,447
Excess (Deficiency) of Revenues and Expenditures Over Other Financing Sources (Uses)	-	-	-
Fund Balance (Deficit), Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
DRUG GRANTS-CORRECTIONS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
State of New Hampshire	\$12,431	\$8,533	(\$3,898)
<u>Expenditures</u>			
General Government	16,575	10,605	5,970
Excess (Deficiency) of Revenues Over Expenditures	(4,144)	(2,072)	2,072
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	4,144	2,072	(2,072)
Total Other Financing Sources (Uses)	4,144	2,072	(2,072)
Excess (Deficiency) of Revenues and Expenditures Over Other Financing Sources (Uses)	-	-	-
Fund Balance (Deficit), Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1994

	Capital Reserve Nursing Home	Capital Reserve Farm	Total
<u>ASSETS</u>			
Due from Other Funds:			
From General Fund	\$7,997	\$ -	\$7,997
TOTAL ASSETS	<u>\$7,997</u>	<u>\$ -</u>	<u>\$7,997</u>
<u>FUND BALANCE</u>			
<u>Fund Balance</u>			
Reserved for Specific Capital			
Projects	7,997	\$ -	7,997
TOTAL FUND BALANCE	<u>\$7,997</u>	<u>\$ -</u>	<u>\$7,997</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Capital Reserve Nursing Home	Capital Reserve Farm	Total
<u>Revenues</u>			
Interest	\$1,763	\$316	\$2,079
<u>Expenditures</u>			
Capital Outlay	24,699	-	24,699
Excess (Deficiency) of Revenues Over Expenditures	(22,936)	316	(22,620)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers (Out):			
To General Fund	-	(21,638)	(21,638)
To Nursing Home	(53,937)	-	(53,937)
Total Other Financing Sources (Uses)	(53,937)	(21,638)	(75,575)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(76,873)	(21,322)	(98,195)
Fund Balances, Beginning of Year	84,870	21,322	106,192
Fund Balances, End of Year	<u>\$7,997</u>	<u>\$ -</u>	<u>\$7,997</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
ALL AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1994

	Patient Funds	Register of Deeds	Sheriff's Department	Deferred Compensation	
				Plan	Total
<u>ASSETS</u>					
Cash	\$70,768	\$215,078	\$3,369	-	\$289,215
Investments	-	-	-	413,817	413,817
TOTAL ASSETS	<u>\$70,768</u>	<u>\$215,078</u>	<u>\$3,369</u>	<u>\$413,817</u>	<u>\$703,032</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Liabilities					
Due to Other Governments	\$ -	\$206,241	\$ -	-	\$206,241
Due to Other Funds:					
To General Fund	-	8,593	-	-	8,593
Due to Specific Individuals	<u>70,768</u>	<u>244</u>	<u>3,369</u>	<u>413,817</u>	<u>488,198</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$70,768</u>	<u>\$215,078</u>	<u>\$3,369</u>	<u>\$413,817</u>	<u>\$703,032</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Balance July 1	Additions	Deductions	Balance June 30
<u>PATIENT FUNDS</u>				
<u>Assets</u>				
Cash	<u>\$72,762</u>	<u>\$113,487</u>	<u>\$115,481</u>	<u>\$70,768</u>
<u>Liabilities</u>				
Due to Specific Individuals:				
Due to Patients	<u>\$72,762</u>	<u>\$113,487</u>	<u>\$115,481</u>	<u>\$70,768</u>
<u>REGISTER OF DEEDS</u>				
<u>Assets</u>				
Cash	<u>\$205,161</u>	<u>\$2,480,014</u>	<u>\$2,470,097</u>	<u>\$215,078</u>
<u>Liabilities</u>				
Due to Other Governments:				
Due to State of New Hampshire	\$196,675	\$1,895,385	\$1,885,819	\$206,241
Due to Other Funds:				
Due to General Fund	8,195	569,843	569,445	8,593
Due to Specific Individuals	291	14,785	14,832	244
TOTAL LIABILITIES	<u>\$205,161</u>	<u>\$2,480,013</u>	<u>\$2,470,096</u>	<u>\$215,078</u>
<u>SHERIFF'S DEPARTMENT</u>				
<u>Assets</u>				
Cash	<u>\$129</u>	<u>\$199,909</u>	<u>\$196,669</u>	<u>\$3,369</u>
<u>Liabilities</u>				
Due to Other Funds:				
Due to General Fund	\$ -	\$78,000	\$78,000	\$ -
Due to Specific Individuals	129	121,909	118,669	3,369
	<u>\$129</u>	<u>\$199,909</u>	<u>\$196,669</u>	<u>\$3,369</u>
<u>DEFERRED COMPENSATION PLAN</u>				
<u>Assets</u>				
Investments	<u>\$480,579</u>	<u>\$74,338</u>	<u>\$141,100</u>	<u>\$413,817</u>
<u>Liabilities</u>				
Due to Specific Individuals:				
Due to Employees	<u>\$480,579</u>	<u>\$74,338</u>	<u>\$141,100</u>	<u>\$413,817</u>

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Balance July 1	Additions	Deductions	Balance June 30
<u>TOTALS</u>				
<u>Assets</u>				
Cash	\$278,052	\$2,793,410	\$2,782,247	\$289,215
Investments	480,579	74,338	141,100	413,817
TOTAL ASSETS	<u>\$758,631</u>	<u>\$2,867,748</u>	<u>\$2,923,347</u>	<u>\$703,032</u>
<u>Liabilities</u>				
Due to Other Governments:				
Due to State of New Hampshire	\$196,675	\$1,895,385	\$1,865,819	\$206,241
Due to Other Funds:				
Due to General Fund	8,195	647,843	647,445	8,593
Due to Specific Individuals:				
Due to Patients	72,762	113,487	115,481	70,768
Due to Specific Individuals	420	136,694	133,501	3,613
Due to Employees	480,579	74,338	141,100	413,817
TOTAL LIABILITIES	<u>\$758,631</u>	<u>\$2,867,747</u>	<u>\$2,923,346</u>	<u>\$703,032</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE
 SCHEDULE OF ACTUAL REVENUES AND EXPENDITURES/EXPENSES
 COMPARED TO LEGALLY ADOPTED BUDGET (NON-GAAP BASIS) *
 FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Budget as Originally Adopted	Prior Years Encumbrances Added to Budget	Budgeted From Available Surplus	Approved Transfers	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues							
General Fund (Schedule A-1)	\$9,105,539	\$ -	-	-	\$9,105,539	\$9,136,343	\$30,804
Grafton County Home (Schedule D-1)	4,491,044	-	-	-	4,491,044	5,538,134	1,047,134
Special Revenue - Victim/Witness - Drug Grants	69,271	-	-	-	69,271	67,137	(2,134)
Farm and Home Capital Reserves	65,015	-	-	-	65,015	75,575	10,560
Total Revenues	13,730,869	-	-	-	13,730,869	14,817,233	1,086,364
Expenditures/Expenses							
Expenditures:							
General Fund:							
General Government (Schedule A-2)	6,828,032	67,014	-	138,936	7,033,982	7,403,532	(369,550)
Victim/Witness and Drug Grants	55,183	695	-	31,459	87,337	82,765	4,572
Jail	1,316,759	-	-	6,208	1,322,967	1,319,723	3,244
Farm	310,527	-	-	-	310,527	298,565	11,962
Capital outlay	133,167	29,228	-	-	162,395	131,933	30,462
Debt Service:							
Principal - General Fund	75,000	-	-	-	75,000	75,000	-
Interest - General Fund	54,806	-	-	-	54,806	54,806	-
Total Expenditures	8,773,474	96,937	-	176,603	9,047,014	9,366,324	(319,310)
Expenses:							
Grafton County Home (Schedule F-2)	5,607,395	26,817	-	(176,603)	5,457,609	5,327,697	129,912
Total Expenditures/Expenses	14,380,869	123,754	-	-	14,504,623	14,694,021	(189,398)
Excess (Deficiency) of Revenues Over Expenditures/Expenses (Budgetary Basis)	(\$650,000)	(\$123,754)	\$ -	\$ -	(\$773,754)	\$123,212	\$896,966

* The County legally adopts one budget for all funds which differs from generally accepted accounting principles (GAAP).

** \$650,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1993 to reduce the amount raised by taxation in 1993-94, and there was \$123,754 of appropriation carryovers from the prior year.

COUNTY OF GRAFTON, NEW HAMPSHIRE
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

Program Title	Federal CFDA Number	Pass Through Grantor Number	Program Award Amount	Total Revenue Through June 30, 1993	Current Year Funds Received and Receivable	Total Funds Received and Receivable	Funds Expended Through June 30, 1993	Current Year Funds Expended	Total Funds Expended	Funds Not Expended at June 30, 1994
U.S. Department of Housing and Urban Development										
State of N.H. - Office of State Planning: Community Development Block Grant - States' Program- Housing Rehabilitation	14-228	92-405-CDHS	\$750,000	\$14,910	\$233,717	\$248,627	\$14,883	\$233,744	\$248,627	\$1,373
States' Program- Housing Rehabilitation	14-228	93-405-CDHS	500,000	-	240,070	240,070	-	239,396	239,396	260,604
Total Housing and Urban Development			750,000	14,910	473,787	488,697	14,883	473,140	488,023	261,977
U.S. Department of Justice										
State of N.H. - Office of the Attorney General										
Drug Treatment		20-92-11-04	12,431	-	4,576	4,576	-	4,576	4,576	7,855
Drug Treatment		20-93-11-04	12,431	-	8,576	8,576	-	8,576	8,576	3,898
Drug Task Force		20-93-02-17	32,051	-	31,058	31,058	-	31,058	31,058	1,023
Victim Witness		20-93-VW-05	23,000	-	23,000	23,000	-	23,000	23,000	-
Total Department of Justice			79,913	-	67,167	67,167	-	67,137	67,137	12,776
U.S. Department of Transportation										
State of N.H. - Highway Safety Agency										
DWI Conference		308-91B-070	2,138	-	1,398	1,398	-	1,398	1,398	720
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$832,021	\$14,910	\$542,352	\$557,262	\$14,883	\$541,675	\$556,258	\$275,473

GRAFTON COUNTY JUVENILE STATISTICS
JULY 1, 1993 THRU JUNE 30, 1994

PETITION TYPES BY COURT

	ABUSE/ NEGLECT	CHINS	DEL	OTHER	TOTAL
BEFORE COURT	0	0	0	33	33
CLAREMONT	0	0	1	0	1
DURHAM *	1	0	0	0	1
HANOVER	7	8	12	0	27
HAVERHILL	20	15	28	0	63
LEBANON	32	14	68	0	114
LITTLETON	89	26	18	0	133
MANCHESTER **	0	0	1	0	1
PLYMOUTH	44	19	65	0	128
	193	82	193	33	501

*Cases originated in Lebanon

**Cases originated in Haverhill

% JUVENILE CASES BY COMMISSIONER DISTRICT AND POPULATION

	1990 POPVL	% OF POPVL	JUVENILE CASES	% OF CASES
DIST. 1	33,099	41.2	126	25.2
DIST. 2	17,784	23.7	218	43.5
DIST.3	24046	32.1	157	31.3
TOTALS	74929	100%	501	100%

CATAGORICAL GRANT EXPENSE BY TOWN
JULY 1, 1993 - JUNE 30, 1994

TOWNS	CASES	DA & MEDICAL	CASES	APTD & MEDICAL	CASES	INTERMEDIATE NURSING CARE	CASES	DCYS **	TOTALS
ALEXANDRIA	2	1,142.00	1	218.00	2	16,695.37	3	4,777.52	\$22,832.89
ASHLAND	4	3,587.50	17	16,956.00	8	51,371.85	18	38,966.27	\$116,250.12
BATH	1	240.00	5	3,919.75	6	60,855.25	1	1,454.24	\$69,348.99
BENTON	0	0.00	1	2,865.00	1	-29.89	5	13,609.04	\$16,444.15
BETHLEHEM	6	4,447.25	13	13,470.00	8	51,550.39	8	14,991.16	\$93,481.55
BRIDGEWATER	2	240.00	0	0.00	7	22,849.31	5	14,779.31	\$37,868.62
BRISTOL	8	3,262.00	19	10,655.25	18	76,784.45	21	36,301.04	\$127,002.74
CAMPTON	2	469.00	14	16,094.25	10	72,962.25	16	35,592.01	\$125,117.51
CANAN	4	1,365.00	13	7,755.00	21	139,877.57	16	56,641.19	\$205,638.76
DORCHESTER	0	0.00	2	1,874.00	1	8,590.96	2	12,487.36	\$22,952.32
EASTON	0	0.00	1	1,873.00	0	0.00	0	0.00	\$1,873.00
ELLSWORTH	0	0.00	1	39.50	0	0.00	0	0.00	\$39.50
ENFIELD	4	1,596.00	21	15,327.50	19	96,399.52	8	5,014.56	\$118,937.58
FRANCONIA	2	1,150.00	4	3,534.50	8	57,613.62	0	0.00	\$62,298.12
GRAFTON	1	1,012.25	5	2,747.25	7	36,485.12	7	8,201.62	\$40,446.24
GROTON	0	0.00	1	150.25	1	801.34	3	1,399.64	\$2,351.23
HANDOVER	6	1,445.67	10	8,274.75	24	142,311.64	6	5,416.73	\$157,448.79
HAVERHILL	15	4,899.75	20	17,581.00	57	343,832.13	45	147,208.07	\$512,720.95
HEBRON	3	2,274.50	1	438.00	2	16,285.51	2	636.37	\$19,634.38
HOLDERMESS	1	60.00	4	3,053.50	8	45,936.22	2	11,485.47	\$60,535.19
LANDAFF	1	159.00	2	1,992.00	0	0.00	1	1,163.73	\$3,314.73
LEBANON	24	5,500.50	67	52,064.90	95	678,818.54	63	197,615.09	\$933,999.83
LINCOLN	0	0.00	8	10,936.00	12	57,014.97	13	45,588.69	\$113,539.66
LISBON	8	3,466.28	20	15,722.75	16	106,756.38	16	56,201.76	\$182,147.17
LITTLETON	10	1,113.00	49	41,475.25	62	362,675.83	86	191,137.46	\$596,400.74
LYMAN	0	0.00	0	0.00	2	16,993.71	3	943.72	\$17,937.43
LYME	1	-542.99	4	4,826.00	1	8,137.40	3	13,264.49	\$25,684.90
MONROE	0	0.00	4	2,424.50	4	30,682.14	0	0.00	\$33,106.64
ORANGE	0	0.00	0	0.00	1	5,088.65	0	0.00	\$5,088.65
ORFORD	4	2,050.25	6	3,469.00	5	42,499.05	4	10,461.46	\$58,479.76
PIERMONT	2	611.00	0	0.00	4	28,934.91	0	0.00	\$29,545.91
PLYMOUTH	11	3,897.13	31	22,952.00	20	142,639.94	26	64,970.25	\$234,459.32
RUMNEY	2	1,379.00	10	9,830.25	7	41,361.95	11	16,291.45	\$68,862.65
SUGAR HILL	0	0.00	1	58.50	1	2,780.56	1	662.11	\$3,501.17
THORNTON	0	0.00	6	4,836.50	5	32,284.23	7	3,304.52	\$40,425.25
WARREN	3	1,060.00	2	2,213.75	6	41,208.69	1	20.20	\$44,502.64
WATERVILLE	0	0.00	0	0.00	0	0.00	1	361.75	\$361.75
WENTWORTH	1	1,134.00	4	5,375.25	2	8,920.47	1	1,317.75	\$16,747.47
WOODSTOCK	0	0.00	4	2,433.00	5	39,238.87	9	17,525.24	\$59,197.11
TOTALS	128	46,938.09	371	308,036.15	456	2,885,608.10	414	1,021,791.27	\$4,288,524.61

** Amounts do not reflect federal income credits.

7/14/94
CS

GRAFTON COUNTY FY95 INCENTIVE FUND

	FY94 ALLOC.	FY95 REQUEST	FY95 RECOMM.	FY95 2ND CUT	FY95 FINAL
DISTRICT 1 (44% of Co. population & 21% of FY92 juvenile court cases per Co. Report)					
Good Beginnings	\$6,000	\$7,000	\$7,000		\$7,000
Hannah House	6,000	6,000	6,000		6,000
VNA/VNH - Fam. Sup.	20,143	30,000	30,000		30,000
LISTEN- Camp	4,000	0	0		0
Enfield P.D. Diversion	0	576	576		576
DISTRICT 1 SUBTOTAL	\$36,143	\$43,576	\$43,576		\$43,576
DISTRICT 2 (24% of Co. population & 44% of FY92 juvenile court cases)					
Haverhill DARE	\$1,000	0	0		0
White Mt. MH	0	6,576	6,576		6,576
Littleton Diversion	2,467	2,547	2,547		2,547
CNB- Parents	0	8,000	0		0
AFHS-Fam. Sup.	13,000	20,000	20,000		20,000
West. G. C. Diversion	10,000	15,675	*10,000		10,000
SAU#35- Student Asst.	0	5,265	0		0
Littleton Challenge	4,000	0	0		0
Child & Fam. Serv.-Crisis	5,582	5,582	5,582		5,582
Creative Assoc.	0	5,079	0		0
The Summer Camp	0	3,770	* 0		

	FY94 ALLOC.	FY95 REQUEST	FY95 RECOMM.	FY95 2ND CUT	FY95 FINAL
Tri-Co CAP: Friendship	0	7,500	0		5,000
Haverhill School Dist.	0	54,000	0		0
DISTRICT 2 SUBTOTAL	\$36,049	\$133,994	\$44,705		\$53,420

DISTRICT 3 (32% of Co. population & 35% of FY92 juvenile court cases)

PSC Child Care & Co.	4,000	5,000	*5,000		0
Newfound H.S.	0	5,087	0		5,000
Pemi-Baker Y&F Serv.-					
Challenge	4,000	4,000	4,000		4,000
Diversion	9,000	9,000	9,000		9,000
Timehost Home	2,718	3,198	*3,000		1,950
Task Force- Child Adv.	8,300	10,000	10,000		10,000
Pemi-Baker HH - Nut.	2,000	2,900	2,900		2,900
Pre&Post Natal	0	2,960	0		0
**The Circle Program	6,000	6,000	6,000		6,000
**NH Task F. of Child Abuse	4,000	0	0		0
Lakes Reg. Comm. Cncl.	0	9,812	***10,000		5,000
DISTRICT 3 SUBTOTAL	\$40,018	\$57,957	\$49,900		\$43,850

TOTAL	\$112,210	\$235,527	\$138,181		\$140,846
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* These recommendations are not made with great conviction.

** These programs are to serve all areas of the county.

*** For parent aide services from somewhere.

REPORT OF THE GRAFTON COUNTY YOUTH AND FAMILY MEDIATION PROGRAM FISCAL YEAR 1994

Offices in Lebanon, Littleton and Plymouth were operated by the same three part-time employees as last year. We rely heavily on our Volunteer Mediators to do many of the actual mediations. This service is free of charge to Grafton County residents.

The following information is meant to give an overview of the Mediation Program.

Family Composition (approximate percentages)

Traditional	32%
Single Parent	47%
Remarried (blended)	13%
Other	8%

Percentage for Traditional Family in 1993 was 15%, this year's figure is 32%.

Referral Sources (approximate percentages)

	Lebanon	Littleton	Plymouth
Schools	34%	31%	34%
Self	19%	15%	16%
Police	22%	12%	9%
Diversion	0%	15%	18%
Miscellaneous (Agency, Court, DCYF, Therapist)	25%	27%	22%

School referrals continue to be our major source (up from last year). School tends to be "where the action is," so to speak. Often a referral by school personnel provides an opportunity to mediate at an early stage.

Activity (Number of cases)

	Lebanon	Littleton	Plymouth
Referrals	35	51	29
Intakes	28	47	17
Mediation	24	27	17

Overall the number of mediations was up 33% this year. Referrals decreased slightly from last year. A higher percentage of families went from the intake process into actual mediation.

During the intake portion of this process, often extensive time is spent with the families. My estimate is that about 103 adults and over 200 juveniles would be involved. A high percentage of families use our services fully, others are referred to other agencies, therapists, etc., and some choose not to participate.

About 63% of the youth served were male. The largest age group was the 15-16 year old sector.

Demographics of Program Usage

Lebanon	Littleton	Plymouth
Lebanon 42%	Littleton 48%	Campton 21%
Canaan 35%	Lisbon 12%	Ashland 17%
Hanover 18%	Bethlehem 12%	East Hebron 17%

Highlights from Littleton -- Joan Benotti, Coordinator

I spoke with two health classes at the Linwood School. Students participated in a family mediation role play. The program, county wide, was highlighted as well as ways to communicate clearly and listen actively.

The Win Win Players and myself did a mediation role play at a half day conference on self esteem. This conference for parents and kids was sponsored by the Littleton PTA. Over 50 people attended this workshop.

Highlights from Plymouth -- Pam Desloges, Coordinator

Presented a workshop to approximately 60 Plymouth Regional High School teachers and administration regarding conflict resolution, Youth and Family Mediation Program, Host Homes Program and Peer Mediation.

Wrote an article for a local newspaper regarding presentation for parents of students in SAU who wanted to hear about conflict resolution in the home. Highlighted family mediation program.

Highlights from Lebanon -- Bill Lawlor, Coordinator

A special effort has been made this past year to increase referrals from the Law Enforcement Community. As part of this, a major presentation was made to the Lebanon Police Department regarding our program.

Continue to cultivate referral sources from the community. This is best done by spending one on one time with individuals explaining the possibilities of family mediation.

Our program continues to provide needed service to individual families in our County. The program mission to prevent out of home placements is successful in many cases, thus reducing costs. Commissioners, Executive Director and staff provide needed support for the programs to function. However, our core of volunteer mediators are the fabric of the program. Volunteers, unselfishly, adjust their own lives and schedules to work with families in need. I express my most sincere appreciation to these people.

Respectfully submitted,
William Lawlor, Program Director

GRAFTON COUNTY ATTORNEY'S OFFICE FISCAL YEAR 1994 ANNUAL REPORT

Fiscal year 1994 has been quite an eventful one for the Office of Grafton County Attorney. As the annual report for fiscal year 1993 indicated, the Office had a caseload of 1,025 active criminal cases. The Office is happy to report that that number has now been reduced to approximately 526 active criminal cases. This does not include pending probation violation matters. Records of the Grafton County Superior Court indicated that, for the period beginning June 1, 1994 through June 30, 1994, the number of new entries for the criminal department is 381 cases. The number of dispositions for that time period is 427. However, despite a significant reduction in the total number of cases, the ratio of number of cases per attorney remains relatively high when compared with the private sector and with other county attorney's offices.

There are a number of reasons why the total caseload has been significantly reduced since the last annual report. First, the Office has been aggressive in screening cases before they are presented to the Grand Jury to ensure that (a) they should be tried as felony-level cases, and (b) each case is, to the greatest extent possible, ready for trial. In addition, the Grafton County Superior Court has made an admirable effort to reduce the backlog of criminal cases. During this period, the Court has frequently scheduled two judges to hear jury trials in both courtrooms. This has helped to get older cases tried more quickly. Lastly, both the Grafton County Attorney's Office and defense counsels have worked hard to reach negotiated plea agreements in a timely manner in appropriate cases, thereby resolving those matters quickly and effectively.

As a result of the reduced number of cases, the Office has been able to devote more time to ensuring that the State of New Hampshire is given the best representation possible at all stages of the criminal proceedings, including post-sentence proceedings such as motions to impose deferred sentences, petitions to impose suspended sentences and probation violations. In addition, the Office is now able to aggressively monitor the behavior of defendants who have been given deferred or suspended sentences.

The Office is attempting to maintain high professional standards despite recent changes in the Office. In July of this year, Grafton County Attorney Ward E. Scott, II resigned his position in order to run for Congress. I was appointed Commissioner to Perform the Duties of Grafton County Attorney on July 5, 1994.

It is my hope that I can leave the Office in the best shape possible for the attorney selected by the voters of Grafton County to represent them as Grafton County Attorney for the next term.

I sincerely appreciate all of the support provided to me by the Grafton County Commissioners, the Grafton County Superior Court Clerk's Office, the Department of Corrections and the Grafton County Sheriff's Department. They have truly made my transition into the role of Commissioner to Perform the Duties of Grafton County Attorney much easier. I would also like to note my appreciation to all the members of the Office of the Grafton County Attorney. Their dedication and hard work is truly admirable. I particularly wish to praise Assistant County Attorney Lara Wolter, whose unceasing devotion to the zealous representation of the citizens of this County never ceases to impress me.

I would also like to express my sincere appreciation to the law enforcement officials throughout Grafton County, whose dedication and commitment to this County has proven invaluable to this Office.

Respectfully submitted,

George B. Waldron, Jr.

Commissioner to Perform the Duties of Grafton County Attorney

REPORT OF THE GRAFTON COUNTY SHERIFF'S DEPARTMENT FISCAL YEAR 1993-1994

To the Honorable Commissioners, Delegation and Residents of Grafton County:

Another fiscal year has passed. Once again the Grafton County Sheriff's Department worked hard to meet its commitment to serve the residents and visitors of this county.

The case load that the department processed remained at a demanding level. Requests for police protection from several of the smaller communities were received as were requests for assistance from a number of police departments throughout the county.

Training in the Sheriff's Department continued to receive high priority with in-service classes being offered to both Sheriff's department personnel and to the county law enforcement community as a whole.

The Grafton County Communications Center continued to provide vital support services to the public safety agencies throughout the county and to the Twin State Mutual Aid Fire Association as well.

The need for security officers for the Superior Court continues to increase as the day to day operations of the Court continue to rise.

As fiscal year 1995 begins, it is the goal of every member of the Grafton County Sheriff's Department to continue to serve this county with pride, efficiency and professionalism. This department would be remiss if we failed to thank the entire County Government family for their cooperation and assistance during the past year.

SHERIFF'S DEPARTMENT ACTIVITY FOR FISCAL YEAR 1993-1994

Civil Process Served:	3,794
Small Claims Warrants Received:	354
Total Small Claims Warrants Disposed Of:	318
Criminal Capias & Warrants Received:	139
Criminal Capias & Warrants Served:	89
Criminal Investigations Conducted:	32
Prisoners Transports:	1,891
Juvenile Transports:	90
Psychiatric Treatment Facility Transports:	113
Total Transports:	2,094
Total Extraditions:	38

GRAFTON COUNTY COMMUNICATIONS CENTER

Total Radio Transmissions:	341,742
Total Telephone Calls Received:	65,282

Respectfully submitted,

Charles E. Barry, Sheriff Grafton County

REGISTER OF DEEDS REPORT FISCAL YEAR 1994

To The Honorable Commissioners and Citizens of Grafton County:

Four years ago, the staff of the Grafton County Registry of Deeds started on a project which is now culminating in a full blown "paperless environment". To get where we are today, however, took many employee hours to "scan" hundreds of our volumes of real estate documents to optical disk. These are little platters not unlike those used to produce music nowadays. Only our platters produce pictures or images - about 20,000 per platter or 20 volumes of records each. It is hard to believe as you look at one of those little platters that about 200 of them could replace the 2,000 or so deeds volumes we presently have filling the vault at the registry.

A year ago the equipment went into place whereby the staff of the Registry could access these records to produce copies requested by the title abstractors and attorneys who come to the Registry daily to research deeds. Now, as I write this news of the advent of the space age to Grafton County, equipment is being installed to enable those users to do eighteen years of deed research without lifting a single book.

Installers and programmers are busy placing and programming computers, drives, terminals, keyboards and the "juke-box" which will bring this dream to reality. The user will type in a name at a terminal, the computer will search the indexes of all of our documents for the past eighteen years and will show the user the activity which that person in whom he is interested has participated in in that time period. By pressing a couple of keys, the user can then instruct the "juke-box" to select the proper platter in order that the documents he needs to see will appear on the screen before him!!!

In its present state, the Registry only has room to store about two more years of deed volumes. At that time we will have no choice but to "go paper-less". All documents received will be scanned to the platters and the original documents returned to their origins. The methods and steps necessary to record and retrieve these precious records will change completely and the duties to the staff will change to accomodate the new procedures. It will be hard to let go of the old methods but we have two years to ease ourselves into this "space age".

The day will also come in the not too distant future when the users of the Registry who have a great need to access the Registry records will be able to do so from their own offices. Hooked up via a computer modem and telephone line, title research can be accomplished without driving from the southern part of the state or the county. This too will ease the "space crunch" as less users fill up the work space available in the vault. Also, income can be realized by the county as this service will only be available by paid subscription.

All of us at the Registry feel like we are walking in outer space as we enter this new era. But, as with everything new, this will pass and we will become comfortable in this "bomb factory". And, by the time we have no choice but to stop making deed books we will have enough knowledge of the technology to make our users comfortable.

The best part of all of this, and the part that is of interest to the taxpayers, is that this new equipment is not being paid for out of their tax dollars. A year ago a "user fee" was implemented by the State Legislature whereby each document recorded is assessed a \$2.00 fee which is used for the acquisition of new equipment only. This fund enables us to lease all of the equipment and services needed to do the

job. So, the cost is not spread out over the entire county and only those who enter into a real estate transaction pay this fee as their document becomes recorded and a part of the public records of the Registry of Deeds.

A great deal of praise is due the Registry employees who have worked hard to accomplish this feat. They are not intimidated by the change and look to the future with pride as they see that Grafton County is on par with the rest of the world.

My deepest thanks go out to the Grafton County Commissioners, Betty Jo Taffe, Raymond Burton and Barbara Hill who have supported my efforts to the fullest as have the Grafton County Delegation and its chairman, Paul I. LaMott.

Respectfully submitted,

Carol A. Elliott, Register of Deeds

GRAFTON COUNTY REGISTRY OF DEEDS-DOCUMENTS RECORDED BY TOWNS

FISCAL YEAR 1994

LOCATION	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY TOTAL
ATTACHMENTS/LIENS	46	72	53	42	59	39	172	70	58	70	71	65	817
ALEXANDRIA	43	17	30	37	27	32	11	15	16	12	17	32	289
ASHLAND	49	62	151	68	72	63	62	44	47	62	174	52	906
BATH	18	13	36	19	25	26	12	15	13	9	17	28	231
BRIDGEWATER	17	26	31	43	27	33	34	19	27	22	29	40	348
BENTON	13	14	12	10	5	10	5	1	3	0	2	2	77
BRISTOL	64	100	68	69	73	68	52	45	47	54	30	56	726
BETHLEHEM	52	67	37	39	61	55	33	31	34	41	48	34	532
CAMPTON	68	97	85	69	63	94	48	43	51	51	126	54	855
CANAAN	39	44	68	69	53	63	51	38	56	53	75	66	675
DORCHESTER	10	4	12	8	3	11	1	6	5	8	4	6	78
EASTON	14	4	11	5	3	15	12	6	7	7	14	7	105
ELLSWORTH	3	1	3	0	0	2	1	1	2	3	0	2	18
ENFIELD	93	91	90	84	96	92	89	70	120	71	82	90	1068
FRANCONIA	22	20	37	20	29	55	26	28	26	20	20	16	319
GRAFTON	15	45	33	17	29	33	19	7	29	21	26	26	300
GROTON	5	15	14	24	10	3	5	1	14	10	11	10	122
HEBRON	14	23	25	16	27	18	18	16	17	9	19	25	227
HANOVER	176	185	167	157	163	190	167	141	131	87	145	154	1863
HOLDerness	49	29	53	26	74	70	42	30	35	40	44	39	531
HAVERHILL	76	74	80	94	75	100	49	41	68	73	74	60	864
LANDAFF	8	5	7	15	10	8	7	5	2	9	7	8	91
LEBANON	212	210	224	166	213	245	163	169	166	132	180	202	2282
LYME	41	54	55	38	48	65	47	23	26	32	44	37	510
LINCOLN	105	208	98	111	107	106	57	58	124	120	121	112	1327
LISBON	23	18	19	26	14	39	23	12	34	22	36	39	305
LITTLETON	115	118	93	106	128	90	84	70	100	97	83	152	1236
LYMAN	8	16	23	23	10	15	12	10	10	8	5	8	148
MONROE	19	22	12	3	3	6	1	2	14	18	10	4	114
ORANGE	3	8	3	4	6	6	5	5	9	10	4	16	79
ORFORD	23	37	41	35	25	37	40	15	17	12	37	16	335
PIERMONT	11	20	30	5	17	13	8	6	15	11	8	5	149
PLYMOUTH	60	83	44	82	107	86	49	45	59	44	61	91	811
RUMNEY	29	30	36	32	15	17	26	11	31	35	27	23	312
SUGAR HILL	10	14	20	22	26	24	18	6	6	11	17	8	182
THORNTON	66	83	46	47	50	54	45	46	42	51	55	46	631
UNKNOWN	117	89	178	95	104	85	77	56	80	54	89	100	1124
WARREN	18	25	29	14	14	16	15	6	12	22	23	13	207
WENTWORTH	15	30	25	20	9	16	14	11	17	10	12	16	195
WOODSTOCK	33	59	53	67	91	51	38	50	59	40	52	56	649
WATERVILLE VALLEY	56	68	52	58	32	62	31	40	62	40	38	42	581
TOTALS	1858	2200	2184	1885	2003	2113	1669	1314	1697	1501	1937	1858	22219

REPORT OF THE GRAFTON COUNTY NURSING HOME

Fiscal Year 1994

Providing quality long term care becomes more of a challenge each year as our residents' acuity level continues to rise.

Our new Special Needs Unit was completed and residents moved in last September. The Unit is very attractive and functional and provides a secure environment for our residents with special needs. Completion of this unit was truly a team effort and all departments are to be commended for their role in this project.

We continue to replace equipment and furnishings on an ongoing basis. A self-directed work team comprised of several employees from various departments did an excellent job of reviewing the need for furniture and furnishings. Utilizing inmate labor, several wardrobes, chests and dressers have been refurbished and restored to their original beauty. This project provided meaningful work for inmates, beautified our residents' rooms and saved taxpayers' money.

The Grafton County Home Association continues to provide many extras for our residents. During the past year the Association provided funding for several social events and also purchased fans, Christmas gifts, and subscriptions. The support of this group is very much appreciated.

Our Activities Department has also been affected by the acuity level of residents. More one-on-one activities are required as fewer residents are able to participate in group activities. Residents have enjoyed a variety of activities such as special group breakfasts, lunches, cookouts, van rides, fishing, swimming, and attending a play at the Middle School. Through association with the local school we have been able to offer more intergenerational activities. Family Day continues to be a popular annual event as well.

Judy Lupien has assumed the position of Social Services Coordinator and her department continues to work diligently on a variety of goals, including admissions, resident intervention and advance directives. The department has also focused on public relations, community awareness, and has been most helpful in encouraging and facilitating family involvement.

Over the past year our volume of laundry has increased approximately 15% - another reflection of our residents' acuity level. In spite of this increase, we were able to reduce staffing and now utilize inmate labor. New chemicals and softeners have been used with much success - residents and staff alike have noticed an improvement in the softness and cleanliness of laundered items. We have been replacing old linens with new percale linens which will allow us to eliminate use of the mangle in the near future.

Our Dietary staff continues to provide excellent services, in spite of working out of an old, inconvenient kitchen. Residents and employees have enjoyed many fresh vegetables grown on our farm. We are fortunate to have the continued services of a very competent food service company and dietician.

Ellen Chapin, RN, has joined us as Staff Development Director and has offered a variety of in-services, including fire safety, evacuation procedures, residents' rights, infection control, death and dying, stress management, challenging behaviors, universal precautions, IV therapy, falls prevention, MDS development and care planning. Ellen has also continued to offer the CNA2 classes to interested CNAs. Nearly all eligible CNAs have now completed this in-house training program.

The Housekeeping Department continues to maintain a very clean nursing home. Visitors often compliment them on the sparkling floors and the overall appearance of the facility.

As our population ages, with more services available in the community, people are able to delay admission to nursing homes. As a result of this trend, by the time they reach us, they are sicker and require heavier care than in the past. Our Nursing Department has taken many steps to adapt to this trend. Our ration of caregivers to residents is good, as is evidenced by the condition of our residents. The addition of a scheduling clerk has allowed our Director of Nurses to focus on important administrative and nursing issues.

Our Purchasing Department continues to operate efficiently. The addition of a much-needed stock person has worked out well.

Office staff members continue to expand and update their computer knowledge. As in other departments, the volume of work in the office has increased. In the past year our Personnel Department has incorporated new policies and procedures to comply with the Family and Medical Leave Act and alternate duty legislation.

Dr. David Fagan and Mark Brezina, ARNP, have joined Dr. Harry Rowe on our medical staff. We welcome them and acknowledge the entire medical team's dedication and commitment to our facility.

Administrator John Richwagen resigned effective June 30, 1994. We thank him for his years of service and wish him well in future endeavors.

In closing, I would like to thank all employees of the Grafton County Nursing Home, our medical staff, consultants and volunteers for their outstanding efforts on behalf of our residents. I would also like to thank the Board of Commissioners, the Delegation, our Maintenance Department, Farm, Corrections Department and Sheriff's Department for their support and cooperation throughout the past year.

Respectfully submitted,

Joanne K. Mann
Acting Administrator

Schedule D-1

COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
SCHEDULE OF OPERATING REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

Revenues

Charges for Services:

Room/Board from Social Security, Retirement and State	\$3,939,498
Room/Board from County	33,489
Private Patients	565,611
Medicaid Proportionate Share	<u>977,150</u>
Total Charges for Services	<u>5,515,748</u>

Other Revenue:

Miscellaneous	<u>22,430</u>
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Total Operating Revenues	<u><u>\$5,538,178</u></u>
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COUNTY OF GRAFTON, NEW HAMPSHIRE
 GRAFTON COUNTY HOME - ENTERPRISE FUND
 SCHEDULE OF GENERAL OPERATING EXPENSES AND COST PER PATIENT DAY
 FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Amount	Cost Per Patient Day*	Prior Year's Cost Per Patient Day
<u>General Operating Expenses</u>			
Administrative	\$506,435	\$11.66	\$10.41
Dietary	639,215	14.72	14.46
Nursing Service	2,983,271	68.69	62.42
Restorative Services OT	109,292	2.52	2.30
Plant Maintenance	308,966	7.11	5.91
Laundry and Linen	143,080	3.29	3.27
Housekeeping	433,948	9.99	9.58
Pharmacy and Medical Director	25,067	0.58	0.63
Contract Services	41,265	0.95	0.84
Special Services	75,085	1.73	1.59
Increase (Decrease) in Vacation Leave	(4,737)	(0.11)	(0.03)
Total General Operating Expenses	<u>\$5,260,887</u>	121.12	<u>\$111.38</u>
Prior Year's Cost		<u>(111.38)</u>	
Increase (Decrease) Over Prior Year		<u>\$9.74</u>	

* Patient Days = 43,434

Patient Days Prior Year = 43,616

Budget Note: Nursing Home budget is based upon the modified accrual basis of accounting. As an Enterprise Fund, the Home uses the accrual basis of accounting. Budgetary comparisons are neither required by GAAFR nor considered useful under the circumstances. See Schedule F-2 for adjustments to budgetary basis.

COUNTY OF GRAFTON, NEW HAMPSHIRE
ENTERPRISE FUND - GRAFTON COUNTY HOME
SCHEDULE OF EXPENSES COMPARED TO BUDGET
(NON-GAAP BUDGETARY BASIS)

FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	Actual	Adjustments to Budgetary Basis**	Adjustments to Budgetary Basis**	Actual On Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
Operating Revenues						
Charged for Services	\$5,515,748	\$ -	\$ -	\$5,515,748	\$4,475,634	\$1,040,114
Other	22,430	-	-	22,430	15,410	7,020
Total Operating Revenues	<u>5,538,178</u>	-	-	<u>5,538,178</u>	<u>\$4,491,044</u>	<u>\$1,047,134</u>
Operating Expenses						
General Operating:						
Administrative	506,435	(1)	1,749	(2)	(10,898)	517,286
Dietary	639,215	(1)	1,276	(2)	(18,346)	622,145
Nursing Services	2,983,271	(1)	3,494	(2)	(94,523)	2,892,242
Restorative Services - OT	109,292	-	-	-	(2,976)	106,316
Plant Maintenance	308,966	-	-	-	-	308,966
Laundry and Linen	143,080	-	-	(2)	(3,455)	139,625
Housekeeping	433,948	(1)	774	(2)	(12,321)	422,401
Pharmacy and Medical Director	25,067	-	-	-	25,067	29,019
Contracted Services	41,265	-	-	-	41,265	41,577
Special Services	75,085	-	-	(2)	(1,696)	73,389
27th Payroll	-	-	-	(2)	142,393	144,613
Capital Outlay	-	(1)	28,978	(2)	-	28,978
Prior Year Encumbrances	-	(1)	32,361	-	32,361	26,817
Increase (Decrease) in Vacation Leave	(4,737)	-	-	-	(4,737)	-
Total General Operating	<u>5,260,887</u>	-	<u>68,632</u>	-	<u>(1,822)</u>	<u>5,327,697</u>
Depreciation	91,630	(3)	(91,630)	-	-	-
Total Operating Expenses	<u>5,352,517</u>	-	<u>(22,998)</u>	-	<u>(1,822)</u>	<u>5,457,609</u>
Operating Income (Loss)	185,661	22,998	-	210,481	(966,565)	129,912
Operating Transfers In (Out)						
Operating Transfer In From Capital Reserves	53,937	-	-	53,937	42,015	11,922
Operating Transfer (Out) to General Fund	(264,418)	-	-	(264,418)	924,550	1,188,968
Net Income (Loss)	<u>(\$24,820)</u>	<u>\$22,998</u>	<u>\$1,822</u>	<u>-</u>	<u>-</u>	<u>\$2,106,190</u>

* Spending measurement focus using modified accrual basis of accounting.

** Adjustments are to (1) expense assets previously capitalised (\$68,632); (2) reclassify prepaid expenses (\$1,822) and 27th Payroll (\$142,393); and (3) remove depreciation expense (\$91,630).

ANNUAL REPORT OF THE MEDICAL DIRECTOR GRAFTON COUNTY NURSING HOME FISCAL YEAR 1994

The past year we have seen many changes in the administration of Grafton County Nursing Home and the associated jail and House of Corrections. With the resignation of Ernie Towne, Sidney Bird was hired as Superintendent of the Jail and House of Corrections. We welcome him and recognize him as an experienced professional and wish him well.

In March David Fagan, M.D. was employed, giving our patients and their families a choice of physicians. This appears to be working well and we welcome him and his Physician's Assistant, Mark Brezina.

In June Mr. Richwagen resigned his position as Administrator of the Nursing Home. Joanne Mann is serving as administrator and things seem to be going well. It is good to see her getting acquainted with what goes on "on the floor".

The professional nursing staff has also been changing significantly in the last year or two. I have been impressed by how some LPN's have carried on their duties in an efficient and well-organized manner. Certainly having some degree of continuity in Nursing leadership should be conducive to better care. It is good to have a charge nurse present problems with which she or he is familiar, not just from hear say.

Again, we are aware of regulations from above and scrutiny from all directions, but that will only increase so we must learn to live with it.

My impression is that we run a good nursing home where the residents' comfort, contentment and good care are our chief concerns.

Respectfully submitted,

Harry M. Rowe, M.D.

PHYSICIAN'S REPORT FISCAL YEAR 1994

This year has seen the addition of two additional practitioners to the Grafton County Nursing Home medical staff, David S. Fagan, M.D. and Mark Brezina, ARNP. We have been pleased to become a part of the medical team, joining an excellent staff of nurses, nursing assistants, physical therapists and social workers.

We have been expanding the scope of medical care at the nursing home, including more intensive care that previously was given only in hospitals. Continuing education of the nursing staff will be important to keep up with the ever expanding role of the nursing home.

Respectfully submitted,

David S. Fagan, M.D.

REPORT OF THE GRAFTON COUNTY HOME ASSOCIATION

Fiscal Year 1994

This is the 1993-1994 report of the Grafton County Home Association. This Association is a non-profit free membership organization, for the sole purpose of funding extra social and recreational programs and to enhance the life of the Residents of the Grafton County Nursing Home.

The funds with which we operate come from fund-raising projects, memorial donations, donations from service organizations and interested individuals. All proceeds go towards the recreational and social needs of the Residents. Funds were used to purchase: strawberries for a strawberry social, pizza for a pizza party, 12 fans, group oil paintings, entertainment throughout the year, assorted greeting cards, video tapes, Christmas gifts, subscriptions for some magazines. Some of the proceeds were also used to help sponsor some of the "Family Day".

The Association meets once a month, no decisions are made without the majority vote of the Grafton County Home Association.

Respectfully submitted,

Amy B. Sargent, President

REPORT OF THE GRAFTON COUNTY EMPLOYEE COUNCIL

Fiscal Year 1994

The Grafton County Employee Council completed another productive year working with the Board of Commissioners.

The Employee Council Board has met with the Board of Commissioners approximately every three months to keep abreast of current county business. Together we negotiated the cost of living raise and benefit package. We have brought forth concerns and suggestions regarding policies for consideration by the Board of Commissioners.

The Employee Council continues to have an excellent rapport with the Board of Grafton County Commissioners and we look forward to working with them in the coming year.

Respectfully submitted,

Susan Clifford, Secretary

REPORT OF THE GRAFTON COUNTY FARM FISCAL YEAR 1994

Fiscal year 1994 was a successful one for the GRAFTON County Farm, with a revenue of \$305,985 and expenditures of only \$298,565 the farm ended the year with a profit of \$7,420.

The students from the Woodsville Elementary school grades Kindergarten through third, came to the farm for their yearly visit to the pumpkin patch. Each year the students are allowed to choose whichever pumpkin they want as long as they can carry it to the bus. It is always a fun time for students as well as the farmers.

The farm also grows crops of potatoes every year which we distribute to low income and elderly residents throughout Grafton County.

This year our piggery produced three litters of piglets. We hope to increase that in fiscal year 1995 to eleven litters.

The Farm held an open barn in June in honor of National Dairy Month. Approximately 600 people gathered to enjoy hay rides, ice cream, real butter making, and tours of the farm.

I would like to thank my staff for their support and dedication. I would also like to thank the Board of Commissioners for their support over the past year.

Respectfully submitted,

Donald Kimball Farm Manager

GRAFTON COUNTY DEPARTMENT OF CORRECTIONS FISCAL YEAR 1994 REPORT

I hereby submit my first annual report for fiscal year 1993-1994. Our admissions rose last fiscal year from 732 to 784, Inmate days rose from 19,915 to 24, 850. Our average daily population rose from 55 to 68. The average length of stay: Pre-trial inmates was 23.65; sentenced inmates was 47.10. The recidivism rate rose from 47% to 58%.

We continue to utilize Inmate labor throughout the County Facilities especially in the Nursing Home and County Farm doing various tasks such as laundry, dietary, housekeeping, bull gang, and barn. We believe that good work habits while in the facility will make the inmates more productive when they reenter society.

We are always open to new ideas and suitable programs that will benefit the inmate population both while inside the facility and also when they are released to society. This year we implemented an alternative to incarceration for inmates through the use of Electronic Monitoring. This has enabled selected inmates through sentencing courts the opportunity to perform their debt to society in the community utilizing computer technology. Our first inmate was hooked up on August 17, 1993. We had 11 inmates benefit from this program spending a total of 1,127 days on the monitoring system with a cost saving to the county of \$73,255.00 using the \$65.00 a day per diem rate.

We applied and obtained funding through the Attorney General's Office for another drug grant to continue and enhance the Substance Abuse counseling that is in place. A video presentation of the programs available to the inmates was completed by Marvin Studio in October which was subsidized through the second drug grant.

In September we had a federal inspection and in October a State Health inspection report was done. Both reports were excellent.

Dr. David Fagan and Mark Breznia, ARNP, have joined forces with Dr. Harry Rowe to give the inmates medical care.

The patches worn by the Correctional staff were updated to reflect the status change of penal facilities in the state from County Jails to County Department of Corrections. The state seal was replaced with the "Man on the Mountain".

I am very proud of the staff at the facility. There have been instances where they have shown themselves to be professional, dedicated, employees ready to improve and progress to the standard necessary to maintain a well run effective facility. I thank them for being there when needed.

To all the volunteers that give selflessly of themselves to bring meaning to the inmate population, I thank each and every one of you.

I would also like to thank the other county employees in the Commissioners' Office, Nursing Home, County Attorney's Office, and Sheriff's Department that helped make my transition a smooth one.

Respectfully submitted,

Sidney M. Bird, Superintendent
David J. Fullerton, Asst. Superintendent

COUNTY OF GRAFTON, NEW HAMPSHIRE
GENERAL FUND - JAIL
SCHEDULE OF COST PER INMATE DAY
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	<u>Amount</u>	<u>Cost Per Inmate Day</u>
Salaries and Wages	\$585,381	\$23.56
Uniforms	3,392	0.14
Social Security	47,368	1.91
Health Insurance	73,902	2.97
Retirement	14,340	0.58
Workmen's Compensation Insurance	11,097	0.45
Education and Conferences	3,705	0.15
Consultants	754	0.03
Employee Physicals	25	0.00
Contracted Services-Farm	32,307	1.30
VOREC Electronic Monitor	(252)	(0.01)
Ambulance Service	2,609	0.10
Mental Health Consulting Services	5,984	0.24
Dues, Licenses and Subscriptions	1,293	0.05
Postage	1,058	0.04
Supplies	5,386	0.22
Recreation Supplies	453	0.02
Meals	258,610	10.41
Laundry	14,407	0.58
Prisoner Clothing/Supplies	11,376	0.46
Medical/Dental	179,226	7.21
Plant Operation	48,314	1.94
Telephone	2,821	0.11
Repairs and Maintenance	7,226	0.29
Property Insurance	5,433	0.22
Liability Insurance	3,233	0.13
Building Renovations	275	0.01
 Total Jail	 <u>\$1,319,723</u>	 <u>\$53.11</u>

ANNUAL REPORT OF THE NORTH COUNTRY THRESHOLDS & DECISIONS FISCAL YEAR 1994

November 14, 1993, seven men attended graduation. Six were new to NCTD and one was a graduate who renewed the course for personal benefits. On April 14, 1994, we graduated eight more inmate-clients making a total of 14 graduates and one post graduate for the year. This brings the total enrollment to 57. However, one man resigned, two were released prior to graduation and all others graduated. Four men have repeated the group (macro) class to date. Thus we have presented four post graduate certificates. We replaced the drop-out and the replacement graduated. Of the 57 men who have attended NCTD, 13 have returned. This is more than we would like, but we do try to show these people how they can change and make sound decisions.

February, 1994 we held the fourth training weekend. We graduated six new teachers. Two have already taught a session of one-to-one (micro) classes. This training was led by Penny Rogers, National Director of Thresholds & Decisions along with my husband, Dick, and myself. I am proud to say that six of our trained teachers came in at different intervals to update themselves and take part in the training. This cross training is very necessary for new and pre-trained teachers.

Dick and I plan to attend the annual meeting of Northeast Thresholds & Decisions in August. This has been cut to two days instead of three and the costs of the seminar has dropped to \$75.00 from \$90.00. We plan to bring back important data for the teaching staff. The theme of the seminar is macro teaching. Because of Dick's loss of sight and my age, it is likely we need to train teachers in the macro field and in the directing area. I am 70 and I could have similar disadvantages that would prohibit me from carrying on NCTD. In such case, I need all the cross training possible to assure continuing NCTD and its benefits at Grafton County Correction Center.

We will miss Phyllis Cleveland who is a wonderful teacher in both micro and macro classes and wish her a speedy recovery when we resume classes in the fall.

Of 35 teachers we have trained, so far only 21 are now active. However, this provides a large enough staff to hold off another training session for some time. We will hold a meeting of the teaching staff shortly at the home of Jane White, a new teacher. Definite fall plans and dates will be discussed at that time.

Thank you to the entire facility who make NCTD a progressive and worthwhile program.

Respectfully submitted,

Elizabeth G. Abbott, Director

ALCOHOL COUNSELOR'S REPORT FISCAL YEAR 1994

This year will mark the 15th anniversary of direct AA involvement with the Grafton County facility. It will be marked by a special AA meeting in August.

The program continues to expand to meet the requirements of the House of Corrections and the individual. This year an additional meeting was placed on the schedule. It alternates Wednesday afternoons with the AA video. Its purpose is to provide a meeting for inmates housed in the Medium/Maximum section.

An effort has been made to expand the scope of the videos presented to include more "street drug" information. A high percentage of the House of Correction population is "dual- addicted".

Individual counseling is available to the inmates by request; or if ordered by the courts. These sessions generally follow the principles of the AA program. More literature has been distributed this year than in the past. It is felt that this is a good "return" for the investment.

Weekly AA meetings continue to be held on Monday and Wednesday evenings. As an incentive, the facility allows certain responsible inmates the privilege of attending the local Woodsville Friday night AA meeting.

Respectfully,

Bruce Newton

AA VIDEO PROGRAM GRAFTON COUNTY HOUSE OF CORRECTIONS SUMMARY OF VIDEOS SHOWN AND INMATE ATTENDANCE JULY 1993 THRU JUNE 1994

TOTAL VIDEOS SHOWN	52.00
TOTAL HOURS	29.50
COLLECTIVE NUMBER OF INMATES ATTENDING	177.00

Respectfully submitted,

Arlo P. Johnson

SUBSTANCE ABUSE REPORT

Fiscal Year 1994

Ed Barnes, CADAC of Friendship House replaced Kathy Lowell, who resigned in September of 1993, to continue the Substance Abuse Group at the Grafton County House of Corrections that had its inception on October 31, 1991.

Ed was a Probation Officer, Narcotic Parole Officer and Senior Narcotic Parole Officer for the State of New York. He came to New Hampshire in September of 1981 and has worked at Youth Development Center, Adolescent Facility in Manchester and conducted a group at the prison in Concord from August 1985 until April 1989.

The group continues to be open ended and is available for the male and female inmates who wish to attend on a voluntary basis. The disease of chemicalism is discussed and education about addiction is an integral part of the group process.

Roy Solomon, also of Friendship House was a co-facilitator from September 1993 through April 1994. He volunteered his time and had to discontinue involvement because of other responsibilities and commitments. He is a dynamic personality and had a positive influence on group participants; his absence is missed.

There have been as few as six in a group and as many as fifteen, but it generally averages between eight and ten. Two former members of this group completed the 28 day residential program at Friendship House and each has been drug free for well over a year.

The purpose of the group is to enable individuals to become aware of the disease of chemicalism and how their behavior is affected by the use/abuse of substances.

Respectfully submitted,

Edward C. Barnes - MS, CADAC

ANNUAL REPORT OF THE GRAFTON COUNTY JAIL CHAPLAIN FISCAL YEAR 1994

This has been a year of change for the leadership of the jail. I thank the Lord for Ernie Towne opening the door for more clergy in the area of Haverhill to offer their services to the inmates of the Grafton County Jail. I would also like to thank Mr. Towne for the smooth transition of leadership over to Mr. Sidney Bird.

Our area is truly blessed to have so many churches interested in the welfare of those who have made a mistake in their life. I would like to extend a thank you to Rev. Ralph Hysong for his years of service; to the Church of the Nazarene in North Haverhill, Rev. Paul Willette; and the Calvary Baptist Church of Woodsville, Rev. Steve Cardin. I would also like to thank those of the Church at the Crossroads in Center Haverhill who help me minister at the complex.

These area churches take turns supplying the inmates with church services and Bible studies on Saturday nights. I also go in each Monday afternoon with a volunteer from the Church at the Crossroads to encourage and pray for those who desire it. Thank you to all the volunteers in this valley that give of their time and effort to programs like Thresholds, and A.A. for the inmates. A special thank you to the combined cooperation of Superintendent Sidney Bird and Assistant Superintendent David Fullerton, their Secretary Brenda Paronto, and staff. These people truly care about helping each inmate get their life on the right track. Many inmates tell me they very much appreciate the staff at Grafton because they feel someone really cares.

I am looking forward to the year ahead serving Grafton County in anyway I can.

James 5:19,20 says, "My brothers, if one of you should wander from the truth and someone should bring him back, remember this: whoever turns a sinner from the error of his way will save him from death and cover over a multitude of sins." N.I.V. May God bless each of you as you endeavor to do this work.

Yours in Christ Jesus,

Rev. Richard P. Arnold

CHAPLAIN'S REPORT -- 1994

Each week chapel services are held in the Special Needs Unit, first floor and second floor of the bed-care sections, and also each Sunday chapel is held on the Resident's side. Several area churches and pastors help with the Sunday chapels. Communion is served once a month. A Bible Study is also held weekly on the Resident's side. The residents look forward to singing hymns and hearing these devotional messages each week. We also gave out Scripture calendars again this year.

Respectfully submitted,

Reverend Rick Arnold, Chaplain Center Haverhill Advent Christian Church
Jewell Brown, Chaplain Lay-Minister

REPORT OF UNH/GRAFTON COUNTY COOPERATIVE EXTENSION

University of New Hampshire Cooperative Extension provides New Hampshire citizens with research based education and information, enhancing their ability to make informed decisions that strengthen youth and families, sustain natural resources, and improve the economy.

A unique cooperative partnership among the U.S. Department of Agriculture, State and County Governments provides funding and support for this major education outreach component of UNH, with an Extension Office in each New Hampshire county and campus-based specialists.

Education programs are framed by and respond to local needs, through direction and support of the Grafton County Extension Advisory Council. Citizen members are listed below.

Current programs focus on:

***Improved Agricultural Profitability & Dairy Management *Improved Forest Management & Long - Term Resource Stewardship *Improved Nutrition, Parenting Skills & Family Financial Management *Developing Esteem, Teamwork & Leadership Skills in Youth *Protecting Water Quality**

Extension educational programs and assistance is objective, informal and practical in nature; available to all residents and communities in Grafton County through workshops, seminars, demonstrations, media and printed materials, and direct contact; and usually at no direct cost. Last year, UNH Extension education reached over 260,000 people across the state, and over 20,000 Grafton County residents.

A professional staff of five Extension Educators work out of the Extension Office located in the Grafton County Courthouse in North Haverhill. Their training, extensive knowledge - resource network/contacts, and commitment - help people address social, environmental, and economic concerns.

Extension Educators: Tom Buob - Agriculture Resources; Jean Conklin - Regional Dairy Specialist; Richard Fabrizio - 4-H & Youth Development; Deborah Maes - Family Development; Northam Parr - Forest Resources; Marilyn Fuller - Program Associate 4-H & Youth Development

Secretarial Staff: Hazel Ames; Gail Claudio; Donna Mitton

Extension Advisory Council: Mrs. Van Anderson, North Haverhill, NH; Mr. Putnam Blodgett, Lyme, NH; Mrs. Anita Cate, Warren, NH; Mrs. Sally DeCato, Lebanon, NH; Dr. Samuel Doyle, Hanover, NH; Mrs. Deborah Erb, Lisbon, NH; Ms. Veronica Francis, Bethlehem, NH; Mr. John O'Brien, Orford, NH; Mr. Howard Patch, Lebanon, NH; Mrs. Louise Roy, Woodsville, NH; Mrs. Chris Steeves, North Haverhill, NH; Mr. Bernard Tullar, Lyme, NH

County Convention Representative: Mr. Alson "Bud" Brown, Wentworth, NH

Extension Office Hours are Monday-Friday, 8:00 am - 4:30 pm
Telephone: (603) 787-6944 FAX Number: (603) 787-2009
Mailing Address: RR 1, Box 65F, North Haverhill, NH 03774

Respectfully submitted,

Northam D. Parr Grafton County Extension Office Coordinator

**UNH/GRAFTON COUNTY COOPERATIVE EXTENSION
SUMMARY OF EXPENDITURES**

For the Fiscal Year Ending June 30, 1994

	Total Budgeted	Total Spent	Agricultural Resources	Family Development	4-H & Youth Development	Forest Resources
Salaries:						
Educators	54,008.00	54,008.00	15,572.00	12,863.00	12,710.00	12,863.00
Clerical	58,345.00	58,208.19	14,552.05	14,552.08	14,552.03	14,552.03
Special Projects	22,663.00	17,455.22	1,161.12		16,161.60	132.50
Travel:						
Educators	19,000.00	17,969.43	5,023.47	3,770.12	5,276.56	3,899.28
Other	800.00	199.51	49.88	49.88	49.88	49.87
Other Expenses:						
Social Security	6,198.00	5,788.03	1,447.01	1,447.01	1,447.01	1,447.00
Health Insurance	6,914.00	8,584.41	2,146.10	2,146.10	2,146.11	2,146.10
Retirement	1,663.00	1,560.60	390.15	390.15	390.15	390.15
Workmen Comp	830.00	253.26	63.31	63.31	63.32	63.32
Printing	2,680.00	2,892.78	723.20	723.20	723.19	723.19
Office Supplies	3,000.00	3,017.93	754.48	754.48	754.48	754.49
Special Project Supplies	2,450.00	2,427.48	2,427.48			
Subscriptions	400.00	486.99	121.75	121.75	121.75	121.74
Postage	1,000.00	846.86	211.71	211.71	211.72	211.72
Other Supplies	1,560.00	1,371.11	334.96	366.23	334.96	334.96
Maintenance	12,865.00	12,097.34	3,029.55	3,022.60	3,022.60	3,022.59
Advertising/Public Relations	100.00	93.47	23.37	23.37	23.37	23.36
Telephone	6,000.00	5,228.37	1,307.09	1,307.10	1,307.09	1,307.09
Equip. Repair/Maintenance	2,495.00	2,922.13	730.53	730.54	730.53	730.53
Outside Rental	700.00	178.65	44.66	44.66	44.66	44.67
Insurance	641.00	437.00	109.25	109.25	109.25	109.25
New Equipment	90.00	70.00	17.50	17.50	17.50	17.50
TOTALS	\$ 204,402.00	\$ 196,096.76	\$ 50,240.62	\$ 42,714.04	\$ 60,197.76	\$ 42,944.34

GRAFTON COUNTY CONSERVATION DISTRICT FISCAL YEAR 1994 HIGHLIGHTS

I. FINANCIAL:

A. Grafton County Conservation District has continued to sponsor the following programs to the public in order to continue our education of our youth, town officials, landowners and our cooperators. Our tree and shrub program is going into its fifth year, our trout stocking program is still an annual program, conservation seeds and special seed orders have been continued, and erosion control blankets program is an assistance to our cooperators, public and landowners growing in popularity.

B. GCCD is assisting our cooperators and the public with soil potential indexes for their farm land/open land. A new assistance program offered by GCCD is the Minimum Wetlands Application for AG.

C. GIS plans and overlays are available to towns for their planning purposes through our technical partners Soil Conservation Service.

D. GCCD continues to initiate programs that will educate Grafton County's people about preventing non-point source water pollution and erosion prevention. This we have been doing through grant applications.

II. INFORMATION AND EDUCATION:

A. The District has continued to supply towns, engineers and the public with soil and interpretative maps and furnished soils data. Has supplied septic designers with soils data (149E).

B. This year with our Upper Connecticut Valley Hydrologic Unit (HUA), Water Quality project, we have taken an erosion inventory a step further by applying bio-engineering practices to a site and will be having a demonstration to assist towns in our county along rivers to reduce non-point source water pollution. Also with the assistance of other agencies and landowners we have applied Best Management Practices (BMP's) on farm land, forested land, and urban land. We have given a wood ash calibrating demonstration at the Hatch Farm next to the North Haverhill Fair during Fair Week and also we had a booth at the fair and distributed materials on Best Management Practices for agriculture, silviculture and urban sites. C. GCCD was able to apply a Bio-engineering (plant material) Erosion Control project to the banks of the Connecticut for the purpose of demonstrating BMP's for streambank erosion control to town officials, and landowners who live on or near rivers, lakes and ponds. (Funding for this project was through NH-DES).

D. This is the third year that GCCD has had their Organic Gardening Workshop to show those who wish to plant organically how to, and assist those who grow organically with their questions.

E. The District has published a quarterly newsletter to inform the public of coming events, District programs and activities, new technology, research and other natural resource information.

F. In cooperation with the National Association of Conservation Districts (NACD), the District once again sponsored "Soil Stewardship Week" including brochures, publications, news releases, and received a good response from the local churches, schools and libraries.

YOUTH:

a. GCCD assisted the fifth grades throughout the County in participating in the Annual Soil and Water Poster Contest. The winning posters were displayed at the County Courthouse during "Soil Stewardship Week". This year five different schools were visited to give the students their certificates of appreciation, their awards and acquaint them with GCCD and what GCCD does.

b. At the Annual Conservation Field Day held in May and sponsored by GCCD and UNH Extension held at the County Farm, materials on tree planting and seedlings were distributed to the students who attended (seedlings supplied by UNH Extension).

c. This year marked the third year for NHACD Envirothon for high school students and we had two teams entered with one coming in second at the state level. GCCD took an active role with managers and supervisors being on the Forestry Committee and participating on the day of the Envirothon.

d. We also had a high school enter the Soil Judging Contest and this school came in third. An excellent showing for a first time team.

e. Assistance was given to a number of schools requesting information on soil and water for their own school projects.

f. New this year we offered manuals and training for teachers who were interested in the "Grow Lab" and also assistance in obtaining materials and specs for building their own "Grow labs" for their elementary schools. Eight schools participated in this program.

g. GCCD has selected a Teacher-of-the-Year and will continue to do so on a yearly basis for both elementary and high school teachers.

III. DISTRICT OPERATIONS: Our annual meeting was held at the Comfort Inn in Campton this year focusing in on Forestry and Education. Recognizing a Logger-of-the-Year, Foster Brothers of Littleton, as well as our Cooperator-of-the-Year.

The Cooperator-of-the-Year Award was presented to Tom Thomson of Orford for the many installed conservation practices applied to his timberland throughout the years.

Beyond the many meetings to the HUA and the Bio-Technical Projects together, GCCD has had a very busy year with all our supervisors, associates and managers taking an active part in GCCD programs and activities. All supervisors meetings were very well attended.

Many thanks to Dave Thompson of Lincoln who has taken a very active part in GCCD's programs throughout the past 14 years he was on board. Dave has decided to retire from the Board at the end of his term which was August 1, 1994. Again our many thanks.

Gary Peters, who represents agriculture on the Board as an associate, is now a full-time supervisor on the Board taking Dave's place. Thanks to all our supervisors, associates, and our volunteers who assisted with our programs and those that have helped at the office so that our managers could be in the field attending to our other programs. Also a thank must go to Grafton County SCS's field office crew for their support and technical assistance.

TREASURER'S REPORT

JUNE 30, 1993

JUNE 30, 1994

Cash on Hand	\$ 9,345.	\$17,913.
Receivables	667.	332.
Inventory	318.	475.
	\$10,330.	\$18,720.
Payables	(1,028.)	(7,397.)
Net Worth June 30, 1994	\$ 9,302.	\$11,323.

Respectfully Submitted,

Robert Ritchie, Chairman

**REPORT TO THE COMMISSIONERS OF AFFORDABLE HOUSING,
EDUCATION AND DEVELOPMENT (AHEAD) INC.
FISCAL YEAR 1993-94**

Founded in October 1991, AHEAD's mission is to build communities by providing creative housing opportunities for resource-limited families through cooperative programs emphasizing education, democratic values, and economic empowerment.

In April 1993, Grafton County was awarded a \$500,000 HUD Community Development Block Grant to fund phase II of AHEAD's Community Rental Housing project. This grant is enabling AHEAD to purchase and rehabilitate four more multifamily residences in Franconia, Littleton and Woodsville. When completed at the end of 1994, AHEAD will have preserved another 18 units of quality rental housing affordable to low and very low income families.

During the past fiscal year, major rehabilitation work was contracted with five area firms under a competitive bidding process supervised by the Commissioners. Rehabilitation work will continue throughout the fall, with project completion expected in early January, 1995.

During the past fiscal year AHEAD's staff and volunteers have also begun implementing a Family Self-Sufficiency Program, through which families with limited incomes will prepare long- term life plans for themselves and attend educational programs, workshops, and job preparedness and training sessions. The skills learned through this unique program will enable participating families to gain greater control of their financial destinies and to look forward to a brighter future. During 1994 AHEAD joined forces with the New Hampshire Housing Finance Authority to allow the program to serve more families. As a result, 20 families are now enrolled in the voluntary program.

The Family Self-Sufficiency Program was created in collaboration with the Grafton County office of the UNH Cooperative Extension and representatives of several other area human service agencies. AHEAD wishes to gratefully acknowledge the sponsorship and enthusiastic support of the Commissioners, Executive Director Ernie Towne and the office staff.

Respectfully submitted,

David Wood, Resource Coordinator

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
MONDAY, JULY 19, 1993

PRESENT: Representatives LaMott, White, Hill, Trelfa, Larson, Adams, and Wadsworth. Commissioners Taffe and Burton. Treasurer Ward. Executive Director Smith and Secretary Kennedy.

ABSENT: Representatives Driscoll and Copenhaver excused.

The Meeting was called to order at 9:00 AM by Chairman LaMott.

Representative Trelfa moved to approve the minutes of the Executive Committee Budget Session on June 21, 1993, Representative White seconded the motion. All voted in favor.

Representative Wadsworth moved to approve the Delegation Budget Action minutes of June 28, 1993, noting that Representative Bean should be listed as excused. Representative Adams seconded the motion. All voted in favor.

Treasurer Ward presented her Cash Income and Disbursement Report. Discussed the statement "estimates and subject to change". Representative White suggested using "as of this date".

Representative Larson moved, Representative Trelfa seconded to accept the Treasurer's report. All voted in favor.

Chairman Taffe presented the Commissioners' June 30 financial report. Chairman Taffe also presented the Cash Management report.

Commissioners presented the Appropriation Control requests, noting all negatives above \$100 are addressed by the appropriation transfers. Representative Trelfa questioned why fund balance is listed twice in different amounts in the report on different pages. Executive Director Smith explained that one includes designated funds and the other is undesignated funds only.

Representative Adams noted that there is a \$7,000 deficit for the farm this year, and feed prices will be rising due to the flooding in the mid-west. Commissioner Taffe advised that one position has been dropped to balance the Farm budget.

Representative Larson moved, Representative Trelfa seconded to approve the June 30 financial report as presented by the Commissioners. All voted in favor.

Commissioners presented the appropriation transfers needed. Representative Hill questioned whether these transfers reduced the surplus? Executive Director Smith stated no; that it is just moving the money from one line to another line within the same department.

Representative White moved, Representative Hill seconded to authorize appropriation transfers as presented. All voted in favor.

Reviewed the Sheriff's Quarterly Report. Representative LaMott noted that apparently crime is diminishing and has noticed that the highway enforcement by the Sheriff's Department is increasing. Representative Wadsworth noted that she is still concerned by some "weapons" that are being seized through the magnetometer such as safety pins.

Discussed frequent constituent inquiry regarding publicized Attorney cases. Representative Hill moved to receive a monthly report from County Attorney Scott. Representative Trelfa seconded the motion. All voted in favor. The report should contain information regarding number of cases pending, disposition of cases, convictions, etc. Representative Larson questioned just how much information can we request about particular cases. All agreed that most cases pending have confidential information. Chairman LaMott requested that the County Attorney be present at the next meeting with his first report. Representative White noted that for specific information they may need to go into executive session. Executive Director Smith suggested that due to the County Attorney's schedule the reports be quarterly. Chairman LaMott had no objection to a quarterly report; however, he would like the first report August 16, 1993. All were in agreement.

OTHER BUSINESS:

Representative Trelfa has reviewed the budget process and feels it needs some study review; he felt Representative Larson would be a good person to help work with him to do this. Representative Wadsworth noted that this should be put on next month's agenda; all agreed.

Representative White moved, Representative Hill seconded to adjourn. All voted in favor.

Meeting adjourned 10:08 AM

Respectfully Submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
MONDAY, AUGUST 16, 1993

PRESENT: Representatives LaMott, White, Hill, Trelfa, Driscoll, Larson, Copenhaver, Adams, and Wadsworth. Commissioners Hill and Burton. Executive Director Smith and Secretary Kennedy.

9:06 AM Meeting called to order by Chairman LaMott.

Reviewed the minutes of the Executive Committee's meeting of July 20, 1993. Representative Wadsworth noted one correction.

Representative Trelfa moved to approve the minutes of July 20, 1993 with noted correction, Representative Driscoll seconded the motion. All voted in favor.

Executive Director Smith distributed the Treasurer's Cash Income and Disbursements Report and the Cash Management Report. Discussion. Representative Trelfa moved to accept the Treasurer's Cash Income and Disbursements Report and the Cash Management Report. Representative Hill seconded the motion. All voted in favor.

Commissioner Hill presented the July Financial Statement noting the three payroll periods in July. Representative Trelfa questioned why the balance sheet of total assets is not the same as the total of liability and fund balance. Executive Director Smith noted that these figures do not reflect all auditor adjustments and interest. There will be a more accurate report at the end of August.

Representative Adams moved, Representative Copenhaver seconded to approve the July Financial Report. All voted in favor.

Commissioner Hill presented their request for appropriation transfers. The transfer is requested to enable the Nursing Home to receive medicaid reimbursement for this line.

Representative Wadsworth moved, Representative White seconded to accept the appropriation transfers. All voted in favor.

Discussed the Clean Air, Dirty Air, Clean Water Acts. Representative LaMott noted that the Town of Woodsville was one town that was grand-fathered to receive 20% State aid.

Reviewed budget process adjustments as presented by Representative Trelfa. Representative Trelfa expressed that he feels it necessary to be able to compare figures from year to year.

Representative Trelfa requested access to the one or more of the following:

- 1) An Executive Committee review of the budget process.
- 2) Access on a regular basis to a reporting format which would include columns showing comparable figures of the previous year (month and year to date).
- 3) An open discussion with the auditors to understand what they do to change "non-GAAP" budget figures to a "GAAP" basis.

Executive Director Smith stated that the first two months of a budget year are very hard to balance as not all accounts have been closed.

Representative Wadsworth noted that she felt the comparison information was available to the Committee in the monthly reports that they receive.

Representative Trelfa noted that he was really looking for information to explain the process better. He would like to speak with the auditors. However, it was noted that the County would be billed for that time.

Representative Copenhaver suggested writing a letter requesting Mason & Rich to explain the "GAAP" process. Representative LaMott noted that this is a very complicated process and he suggested that Representative Trelfa sit down with Charlie Connors, State Legislative Budget Assistant, who could give a better explanation of this process.

Representative Hill noted that he did not understand why the budgeted amount never balanced with the actual amount. He felt that maybe the year to year comparison was a good idea.

Representative LaMott noted that in the budget for the Nursing Home is very hard to estimate due to Medicaid and census.

Representative Wadsworth questioned the possibility of the monthly report having one more column of the previous years figures would that solve the problem? Representative Trelfa responded that he would like to see a reporting format with two more columns one for year to date and one for month to date.

Representative LaMott noted that the Commissioners prepare the budget and are responsible for the administration of the budget, the Executive Committee acts as a sort of check and balance to the budget they present.

Representative Larson questioned how appropriation transfers affect the budget. Representative LaMott noted that they have no affect on the bottom line of the budget.

Representative Trelfa stated that the Executive Committee needs more information as to why appropriation transfers are needed. Representative White suggested that an example be presented of what Mr. Trelfa would like, as usually there are very reasonable explanations for transfers.

Representative LaMott requested Representative Trelfa present a format of the items he requests at the next meeting.

Representative LaMott noted that County Attorney Scott was excused from today's meeting as he is in an important trial. The Executive Committee agreed to request that Attorney Scott be prepared to present his report on September 20, 1993.

Representative Wadsworth noted that she has had many requests from Delegation members that they receive Executive Committee minutes.

Representative Wadsworth moved, Representative Trelfa seconded to copy the Delegation with Executive Committee minutes after approval by the Executive Committee. All voted in favor.

Representative Hill noted a report from a constituent on the telephone manner of the County Attorney's Office.

It was agreed that the next meeting will be Monday, September 20, 1993.

Representative White moved to adjourn, Representative Driscoll seconded the motion. All voted in favor.

Meeting adjourned 10:30 AM

Respectfully Submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
MONDAY, SEPTEMBER 20, 1993

PRESENT: Representatives LaMott, White, Hill, Larson, Trelfa, Adams, and Driscoll. Commissioners Taffe, Hill and Burton.

Executive Director Smith and Secretary Kennedy.

EXCUSED: Representatives Wadsworth and Copenhagen.

The meeting was called to order at 9:15 AM by Chairman LaMott.

*Chairman LaMott expressed his appreciation for the reports regarding the costs of inmate and patient days.

*Representative Trelfa moved, Representative White seconded, to approve the minutes of the August 16, 1993, Executive Committee meeting. All voted in favor.

*Attorney Scott joined the meeting to present his quarterly activity report that the Committee had requested. Attorney Scott presented a 19 page report including criminal case statistics. He reported that the office has a very impressive trial record and has won every case since May. It should be noted that the Executive Committee did not have Attorney Scott's report as according to Attorney Scott, he mailed them out on September 18, 1993.

Chairman LaMott questioned Mr. Scott on the cost of the Beyer trial. Mr. Scott explained.

Attorney Scott reported that there are currently 440 cases per attorney. The price paid by the office staff for such a caseload is very great.

Representative Hill questioned Attorney Scott on a Littleton case that is taking quite a while to get to the Grand Jury. Representative White stated that it is the perception that all is not going well in the Attorney's Office and that maybe a press release noting the cases won would help.

Executive Committee members will review the County Attorney's Report and all questions will be discussed at the next meeting.

County Attorney Scott agreed to submit a report of statistics quarterly.

Commissioners' Report:

*Commissioner Taffe presented the August Financial Statement and reviewed it with the Executive Committee. Taken as a whole, revenues and expenditures seem to be running on line. It was noted that there are a lot of lines in the County Attorney's Office that seem to be overexpended. The Commissioners will be watching this closely.

*Commissioners requested the opening of two accounts for the Vorec Electronic Monitoring System. One line would be for expenditures (6100.270) and the other for revenues (01-6041). The Executive Committee had no objection to the two accounts.

*Commissioner Taffe presented the Budget Comparison Report requested by Representative Trelfa. Representative Trelfa noted his appreciation for this and felt it would help him.

*Commissioners reported on the Union activity that has been taking place at the County Nursing Home. A Petition has been filed.

*Discussed the Victim/Witness Program in the County Attorney's Office. Questioned if the victim is getting adequate services that are to be provided by that program. All agreed to reappoint Representative White as the Victim/Witness Liaison as he understands the procedures. It was noted that as this is a grant funded program, the County should be conforming with the guidelines. Discussed the fact that there have been six terminations from four positions in the County Attorney's office in an eight month period. Also discussed the comp time issue.

*Representative Trelfa moved to adjourn. Representative Driscoll seconded the motion.

Executive Committee Meeting adjourned 10:49 am.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
MONDAY, OCTOBER 18, 1993

PRESENT: Representatives LaMott, Trelfa, Driscoll, Copenhaver, Adams, and Wadsworth. Commissioners Taffe, Hill and Burton. Executive Director Smith and Secretary Kennedy.

EXCUSED: Representatives White, Larson and Hill.

Chairman LaMott called the October 18, 1993, Executive Committee meeting to order at 9:11 a.m.

Representative Driscoll moved, Representative Trelfa seconded, to approve this minutes of the regular Executive Committee meeting on September 20, 1993. All in favor.

Reviewed County Attorney Scott's twenty page annual report. Attorney Scott was present to answer any and all questions. Representative Wadsworth questioned why her report was postmarked September 20, 1993 when that was the original date that the Committee was to review this report. Attorney Scott noted that there appeared to be a breakdown in communication. Representative Trelfa questioned Mr. Scott as to how often the Committee will be supplied with statistics. Upon the Executive Committee's request statistics will be supplied quarterly. Discussed legislation to stop New Hampshire having to pay for autopsies on non-residents because they die at Mary Hitchcock in Lebanon, New Hampshire.

Reviewed the Treasurer's Report. Representative Trelfa moved, Representative Driscoll seconded, to accept the report as submitted. All voted in favor.

Commissioner Taffe presented the Revenue Summary Report. Discussed the Court rent issue; the State is five months behind in rent. The County is charging 3.5% interest.

Commissioner Taffe presented the September expenditure report. Discussed the County Attorney's budget lines. Representative Trelfa requested that on the budget comparison report that the month to date and year to date be in the same sequence. Executive Director Smith will take care of that. Representative Wadsworth questioned why we are paying 1 hour travel time at \$80/hr and mileage to the speech pathologist. Executive Director Smith noted that she will present an explanation for that at the next meeting.

Discussed House Bill 108 regarding Deeds surcharge account for capital needs. Executive Committee voted unanimously in favor of the surcharge account for Deeds. A mail poll will be done of the full Delegation.

Representative Trelfa moved, Representative Wadsworth seconded, to transfer \$1,000 from 8600.360 Pemi-Baker Youth and Family Services appropriated for the Ad Hoc Committee into new 8600.231 Pemi-Baker Home Health-Ad Hoc Committee to keep the Ad Hoc Committee under the Pemi-Baker Home Health umbrella.

Representative Trelfa moved, Representative Copenhaver seconded, to open accounts 4010 for Attorney fees/grant revenues and account 4110.171 for the Highway Safety/Vehicle Homicide grant.

Representative Adams moved to approve a line item transfer of \$670 from line 4100.120 Health insurance to line 4110.930 Liability Insurance. This amount was omitted from the FY 1994 budget by error. Representative Trelfa seconded the Motion. All voted in favor.

Representative Copenhaver moved, Representative Driscoll seconded to approve the following line item transfer for Registry of Deeds insurance lines: \$252 to 4120.931 liability insurance from 4120.120 health insurance to cover an unanticipated increase in the Errors and Omissions Insurance.

Commissioner Taffe advised that the Long Range Plan has been finalized and submitted to the Commissioners. It will be discussed at next month's meeting. Representative Trelfa noted that he has read the report and the Committee is to be commended for an excellent job.

Commissioners reported on Union activity at the Nursing Home. A petition has been filed. It was noted that it is very important to talk and listen to the employees.

10:50 a.m. Representative Trelfa moved, Representative Wadsworth seconded, to enter into Executive Session pursuant to R.S.A. 91:3, II (c) present were members of the Executive Committee, Commissioners and the Executive Director. All voted in favor.

11:05 a.m. Representative Trelfa moved, Representative Wadsworth seconded to exit Executive Session. All voted in favor. No action taken, no motions made.

The next Executive Committee meeting will be November 22, 1993.

11:12 a.m. Representative Adams moved, Representative Driscoll seconded to adjourn. All voted in favor.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION

Delegation Vote by Mail on Approval for a
Special Equipment Account for Deeds per House Bill 108
October 19 - October 31, 1993

At the Executive Committee meeting on October 18, 1993, with six (6) members present, at the request of the Grafton County Commissioners, the Executive Committee unanimously voted to recommend establishing a Special Equipment Account for Register of Deeds as per House Bill 108. A \$2.00 User's Fee on every document recorded would be put into the account to establish a means by which to sustain and/or upgrade the office's technologies and equipment without burdening the taxpayer through property taxes.

Registrar of Deeds Elliott would like to impose this \$2.00 surcharge effective January 1, 1994. Therefore, as stated in House Bill 108, this matter needs Delegation approval or disapproval prior to November 1, 1993, to allow for a 60 day public notice prior to implementation of the surcharge.

As of November 12, 1993:

Delegation Member	Yes	No	No Response
Richard Hill	X		
Paul White	X		
Douglass Teschner	X		
William Driscoll	X		
Richard Trelfa	X		
Marion Copenhaver	X		
Karen O. Wadsworth	X		
Paul I. LaMott	X		
Patricia B. Brown	X		
Nils H. Larson, Jr.	X		
Pamela Bean	X		
Carl S. Adams	X		
Kathleen W. Ward	X		
Stephanie Eaton	X		
Deborah McIlwaine	X		
Bonnie Ham	X		
Paul Kenneth Chase, Jr.	X		
David Dow	X		
Edward "Ned" Gordon		X	
Alson W. Brown	X		
Elizabeth Crory		X	
Robert Guest	X		
Sharon Nordgren			X
David M. Scanlan	X		
William B. Rose		X	
Clifton Below	X		
Channing T. Brown	X		

Results as of November 12, 1993: Yes-23, No-3, No Response - 1.

Respectfully Submitted,

Marion Copenhaver, Clerk,
Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
MONDAY, NOVEMBER 22, 1993

PRESENT: Representatives Hill, Trelfa, Driscoll, Larson, Copenhaver, Adams, and Wadsworth. Commissioners Taffe, Hill and Burton. Executive Director Smith and Secretary Kennedy.

ABSENT: Representatives White and LaMott.

Representative Copenhaver, acting Chairman, called the meeting to order at 9:10 a.m.

Representative Wadsworth moved, Representative Trelfa seconded, to approve as corrected the minutes of the Executive Committee meeting October 18, 1993 and the Delegation mail poll. All voted in favor.

*Reviewed the Treasurer's monthly report. The Treasurer was absent due to health issues. Representative Wadsworth moved to approve the treasurer's report, Representative Hill seconded, all voted in favor.

*Commissioner Taffe presented the October financial statement and cash management report.

*Commissioner Taffe presented the Appropriation Transfers and authorizations for over-expenditure for Executive Committee approval. Discussed transferring monies between departments. Representative Hill moved, Representative Trelfa seconded, to accept the Commissioners' financial reports and to authorize the presented appropriation transfers and over-expenditures.

*Commissioner Taffe reviewed the report of the Long Range Planning Committee with the Executive Committee. Commissioner Taffe explained each department's space needs and noted that no limitations were put on these requests at this point, as right now they are only looking at approximate amount of space needed and the feasibility of an addition versus a separate building on County property. Currently the Commissioners are awaiting requests for proposals for an engineering feasibility study. A walk through was held November 15, 1993 with 10 different engineers/architects attending.

The Executive Committee noted that some departments are really in a space crunch and need expansion very soon; could this plan be done in steps? To date, the only action taken is the feasibility study; that decision needs to be established before any further action is taken.

Commissioner Taffe noted that the Committee has not spoken with the State about their space needs yet, as they felt the County's needs had to be established first.

Representatives agreed that the Delegation needs to receive progress summaries on the Long Range Plan.

*Commissioner Taffe reported on the Union status; the vote is today.

*Discussed the budget process and the time frame for starting discussion. Commissioner Taffe stated that the Commissioners may go back to the June 1 deadline this year due to staff retirement and maternity leave. Representative Hill felt that they will need material earlier as there are some issues they need to review. He also stated he objected to the Commissioners receiving health insurance. Executive Director Smith reminded the Executive Committee that the Delegation sets wages and benefits for all elected officials prior to filing date for elected officials (R.S.A. 23:7).

The next Executive Committee meeting will be held December 20, 1993, at 1:30 p.m. The meeting for the month of January will be held January 24, 1993.

Representative Driscoll moved, Representative Hill seconded to adjourn.

Meeting adjourned at 10:30 a.m.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION

Wednesday, January 19, 1994

Room 105A, State House

Concord, N.H.

To act on Community Development Block Grants

PRESENT: Representatives LaMott, Copenhaver, Larsen, Driscoll, Brown, Trelfa, Hill, Crory, Nordgren, Bean, Scanlon, Eaton, McIlwaine and Adams.

8:40 a.m. Chairman Paul LaMott called meeting to order to act on Commissioners' request and Executive Committee recommendation that the County apply for Community Development Block Grants.

Representative Copenhaver moved, Representative Trelfa seconded, to authorize the Grafton County Commissioners to apply for, receive and expend up to \$1,000,000 over two years in HUD Community Development Block Grant Funds to enable Whole Village Family Resource Center, Inc. to acquire land and to construct on it a facility to serve families and children primarily in the 17 towns served by the Plymouth District Court. The Center will house up to ten nonprofit family service agencies and will enable them to coordinate their efforts and to develop new and more effective family support programs. All present unanimously voted in favor of motion.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
MONDAY, JANUARY 24, 1994

PRESENT: Representatives Hill, Trelfa, LaMott, Larson, Driscoll, Adams and Wadsworth. Commissioners Taffe, Hill and Burton. Acting Executive Director Towne and Secretary Kennedy.

EXCUSED: Representatives Copenhaver and White.

Representative Wadsworth, acting as Chairman called the meeting to order at 9:14 a.m.

Representative Hill moved to accept the minutes of December 20, 1993. Representative Driscoll seconded the motion. All voted in favor.

Reviewed Treasurer Ward's reports. Financial Supervisor Clough was called in to explain any questions. The Committee also noted the short term investment report.

Commissioner Taffe presented the December financial report and the Cash Management report.

9:20 a.m. Representative LaMott entered. Representative Wadsworth turned over the chair position to him.

Administrator Richwagen was called upon to explain the Nursing Home cost reimbursement. Chairman LaMott explained his concerns regarding the lack of help received from Federal and State funds. Administrator Richwagen explained the formula and that it does not consider level of patient care, or the Medicaid ratio. All agreed that something needs to be done to make the formula more accurate.

Representative Larson entered 9:30 a.m.

Commissioner Taffe reported on the Union vote held December 22, 1993. The Union was outvoted by 11 votes. Problems in the Nursing Home are now being dealt with accordingly.

Commissioner Taffe reported on the status of the Executive Director search.

Discussed the next meeting date. All agreed to hold the meeting February 28, 1994 as the third Monday of the month is a holiday.

Representative Hill moved Representative Trelfa seconded, to adjourn. All voted in favor.

Respectfully Submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
MONDAY, FEBRUARY 28, 1994

PRESENT: Representatives LaMott, Driscoll, Adams and Wadsworth. Commissioners Taffe, Hill and Burton. Executive Director Towne and Secretary Kennedy, Treasurer Ward.

ABSENT: Representatives Trelfa (excused), White, Hill, Larson and Copenhaver.

Chairman LaMott called the meeting to order at 9:07 a.m.

Representative Wadsworth moved, Representative Driscoll seconded, to approve the minutes of January 24, 1994. All voted in favor.

Treasurer Ward presented her report for the month January. All investments are done except for the Municipal Pool due to the interest rate. The cash flow is remaining at New Dartmouth right now.

Commissioner Taffe presented the monthly financial reports and Appropriation Control report.

Commissioners requested permission to overexpend the medical/dental line for the Department of Corrections. Discussion.

Commissioners requested approval of 2 line item transfers, one for Mediation and the other for Maintenance.

Representative Wadsworth moved, Representative Driscoll seconded, to approve the appropriation transfers for Mediation and Maintenance and to approve the over-expenditure of the Medical/Dental line for not more than \$17,000. All voted in favor.

Commissioner Taffe reported on the status of the Courthouse Feasibility study. All is going along well and should be complete by mid April.

Commissioner Taffe reported on the events planned for this years County Government Week April 16-23, 1994.

Commissioner Taffe advised the Executive Committee that Grafton County can expect to receive approximately \$500,000 in Medicaid dollars. Discussed the formulas used to distribute this money. The formulas do not consider certain individual problems. Chairman LaMott requested Administrator Richwagen to prepare a chart of how much Medicaid pays and how much the County pays for each Medicaid patient.

Reviewed the Sheriff's Department Quarterly report. Discussed the magnetometer. All agree that the Executive Committee should not be subject to the magnetometer. The Commissioners will look into ID cards for all elected County officials.

Executive Committee questioned where the County Attorney's Quarterly report was as it was expected at this meeting. Requested that the County Attorney's Quarterly report be in the Commissioners' Office no later than March 14, 1994 to be included with the Executive Committee Agenda.

Representative Wadsworth updated the Committee and Commissioners on the legislation concerning counties.

Executive Committee Meeting adjourned at 10:15 a.m.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
NORTH HAVERHILL, NH
MONDAY, APRIL 25, 1994

PRESENT: Representatives Hill, Trelfa, LaMott, White, Driscoll, Copenhaver and Wadsworth. Commissioners Taffe and Hill, Executive Director Towne and Secretary Kennedy.

EXCUSED: Representatives Larson and Adams and Treasurer Ward.

Chairman LaMott called the meeting to order at 9:05 A.M.

*Representative Driscoll moved, Representative Hill seconded, to approve the minutes of the March 21, 1994 meeting. All voted in favor.

*County Attorney Scott presented his quarterly report. It appears the caseload is going down. Discussed autopsy fees. Also discussed the rotating schedule for the judges. This requires our County Attorney's to travel to the far end of the state for his case to be heard. This is costing a lot in travel.

Representative Wadsworth questioned if it was appropriate for the Attorney's letter head to use the State Seal and the request was made that letterhead use the County seal.

*Chairman LaMott noted that the Treasurer's Report was received and due to her absence will be filed and reviewed at a later date.

*Fred Matuszewski, CMK Architects and Wayne Fillian, Yeaton Associates presented the Long Range Feasibility study they completed. Members of the Long Range Planning Committee were present. Gave the pros and cons of each option. Reviewed each departments needs and the resolution to those needs in each plan. There are a number of issues that need to be dealt with even if a new building is built. The next step will be for the Commissioners and the Long Range Planning Committee to decide which option to go with.

10:55 A.M. Recess.

11:04 A.M. Reconvened.

Commissioners presented their request for elected officials salaries. The Executive Committee will review this at their May meeting.

Commissioner Taffe presented the Commissioners monthly reports. Discussed Appropriation Transfers, especially the medical/dental line in Corrections.

Representative Hill moved, Representative White seconded, to approve the Appropriation Transfers. All voted in favor.

Representative Copenhaver moved, Representative Hill seconded, to adjourn. All voted in favor.

Executive Committee Meeting adjourned at 11:18 A.M.

Respectfully Submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
MONDAY, MAY 16, 1994

PRESENT: Representatives LaMott, Hill, Trelfa, Driscoll, Wadsworth, Larson and White. Commissioners Taffe, Hill and Burton. Executive Director Towne and Secretary Kennedy. Treasurer Ward.

EXCUSED: Representatives Copenhaver and Adams.

Chairman LaMott called the meeting to order at 9:05 a.m.

*Representative Driscoll moved, Representative Hill seconded, to approve the minutes of April 25, 1994 as corrected. All voted in favor.

Commissioner Taffe presented the Commissioners' monthly financial reports and requests for appropriation transfers and overexpenditures.

Representative Wadsworth moved, Representative Trelfa seconded to approve the appropriation transfers as requested. All voted in favor.

Representative White moved, Representative Larson seconded, to approve the overexpenditure of the Jail Medical/Dental line in the amount of \$8,300. All voted in favor.

Commissioner Taffe reported that a scheduling clerk for the Nursing Home has been brought on board temporarily. It has been made clear that unless the position is approved as part of the budget process that the position will not continue beyond June 30, 1994.

Commissioner Taffe reported that the Health Insurance increase is only going to be .5% instead of the reported 11%.

9:35 a.m. Executive Committee Meeting recessed for the Commissioners' Public Hearing on the FY 95 budget recommendations.

11:35 a.m. Executive Committee Meeting reconvened.

Discussed the elected officials salary recommendations. The Commissioners motion was for a 5.8% increase for elected officials.

Representative Wadsworth moved, Representative White seconded, to recommend the salary levels to the full Delegation. All voted in favor. Chairman LaMott noted that the full Delegation will meet on this issue not later than May 26, 1994.

Representative Wadsworth moved the minutes reflect Representatives Wadsworth, Larson, Trelfa and Hill's appreciation of the Commissioners' detailed review of the proposed FY 95 budget at the Public Hearing. Representative Trelfa seconded. All voted in favor.

The next Executive Committee Meeting will be held Wednesday, June 1, 1994 at 9:00 A.M. to begin the budget process.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
ELECTED OFFICIALS' SALARIES MEETING
ROOM 105 A, CONCORD, NH
THURSDAY, MAY 26, 1994

Vice-Chairman White called the meeting to order at 9:08 a.m. Quorum present.

Representative White noted the Commissioners request for a 5.8% increase in salaries for elected officials.

Representative Channing Brown moved to raise the Commissioners salary by \$1,000 and to cease health insurance benefits. Motion seconded by Representative Adams. The motion was then divided, the first being the elimination of the health insurance benefits and the second the \$1,000 salary increase. Representative Nodgren moved to table, seconded by Representative Trelfa. Motion passed.

Representative Wadsworth moved to adjourn and reconvene later in the day. Seconded by Representative Guest. All voted in favor.

Chairman LaMott reconvened the meeting at 11:45 a.m. in room 105 A.

The motion by Representative Brown to increase the salaries by \$1,000 was defeated 13-5.

Representative Wadsworth moved that the salaries be increased according to the Commissioners requests. Seconded by Representative Crory. Representative Wadsworth then moved to divide the question. Motion by Representative Wadsworth to increase according to the request failed, 7 in favor, 8 opposed, 1 abstention.

Representative Teschner moved to increase the salaries for the Commissioners by \$1,200. Motion seconded by Representative Ham. Motion failed 11 against, 5 in favor.

Representative Bean moved that the Commissioners' salaries remain unchanged. Seconded by Representative Brown. Motion failed, 9 against, 7 in favor.

Representative Below moved that the salary for the chair of the Commissioners be set at \$8,250 and \$8,000 for the others. Motion included provision that the Commissioners be allowed to purchase their own health benefits under the group plan presently used. Motion seconded by Trelfa. Motion passed, 9 in favor, 8 against.

Representative Below moved to allow all elected officials to buy Group Insurance at their own expense if they don't have insurance already. Seconded by Representative Trelfa. Motion failed, 4 in favor, 11 against.

Representative Nodgren moved to adjourn.

Meeting adjourned at 12:45 p.m.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE BUDGET SESSION
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
WEDNESDAY, JUNE 1, 1994

PRESENT: Representatives LaMott, White, Copenhaver, Larson, Driscoll, Wadsworth, Hill, Adams, and Trelfa. Commissioners Taffe and Hill. Executive Director Towne and Secretary Kennedy.

Chairman LaMott called the meeting to order at 9:03 a.m. Executive Director Towne and John Lyford from Mason & Rich explained to the Executive Committee the process for the Proportionate Share Funds. The funds were not in the budget for fiscal year 94 as revenue. The money we need to pay for to the state was also not in the budget. Requested a motion be made to approve these funds. Also, the money will not show as a revenue for the Nursing Home in FY 95 but will show as a surplus.

Representative White moved that the Executive Committee authorize the Commissioners to pay the state of New Hampshire \$488,575 from the FY 1994 County General Fund in order to receive \$977,150 in federal medicaid proportionate share payments to the County Nursing Home. Representative Copenhaver seconded the motion. All voted in favor. Representative Copenhaver took the roll call and the motion passed unanimously.

Reviewed a memo from the Commissioners regarding the jail medical/dental line. It is going to be overexpended because an inmate attempted suicide.

County Attorney Scott addressed the Executive Committee regarding requests he had made for personnel salaries in his budget. The Commissioners did not recommend these changes and Attorney Scott requested that the Executive Committee adjust the budget to include the upgrades. The Committee heard Attorney Scott's requests and will review the changes. The Commissioners also explained their justifications for not recommending the upgrades.

10:25 a.m. Recess.

10:40 a.m. Reconvened.

Reviewed letters from two social service agencies requesting adjustments to the Commissioners' recommendations.

Representative Hill moved to increase the Newfound Area Nursing Association's line to \$5,000. Representative Trelfa seconded the motion.

Representative Copenhaver moved to amend the above motion to \$5,500 as the agency requested. No second, motion quashed.

Motion to increase the Newfound Area Nursing Association's budget to \$5,000 passed unanimously.

Representative Hill moved to raise the funding to \$3,000 for the CAP North Country Alzheimer's Project. Representative Larson seconded the motion.

Representative Trelfa moved to amend the above motion to \$4,500. Representative Copenhaver seconded the motion. Roll call: 3 - yes, 5 - no. Motion failed.

Motion to increase the CAP North Country Alzheimer's Project line to \$3,000 passed unanimously.

Representative Hill moved, Representative White seconded to recommend to the Delegation a total budget of \$15,067,959 with an amount of \$7,431,590 for taxes which accounts for a \$7,774 decrease in the taxes. Motion passed unanimously.

The next Executive Committee meeting will be June 20, 1994 at 9:00 a.m. with the Delegation Meeting immediately following at 10:00 a.m. in the Probate Courtroom.

Representative Hill moved to adjourn. Representative White seconded the motion. All voted in favor.

11:12 a.m. Meeting adjourned.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE BUDGET SESSION
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
MONDAY, JUNE 13, 1994

PRESENT: Representatives Hill, LaMott, White, Driscoll, Larson, Copenhaver, Adams and Wadsworth. Commissioners Taffe, Hill and Burton. Executive Director Towne and Secretary Kennedy.

EXCUSED: Representative Trelfa

9:01 AM Meeting called to order by Chairman LaMott.

Commissioner Taffe explained to the Executive Committee that the surplus figure had been overbudgeted. There will be approximately \$750,00 for surplus which will increase the taxes slightly.

Representative Larson questioned the method that was used for figuring the surplus and requested that it be changed to the same way the auditor figures the surplus.

Commissioner Taffe and Chairman LaMott also explained the additional unanticipated costs that have arisen in the past month, one being excessive juvenile expenses and the other is medical costs for an attempted suicide by an inmate.

Commissioner Hill suggested that the term surplus be eliminated and replaced with the term fund balance.

9:53AM Recess

10:10AM Reconvened.

After considering the removal of the \$210,000 for architectural fees and \$40,000 for the Nursing Home Capital Reserve there would only be a 3% increase in the budget.

Representative White moved to remove \$210,000 for architectural fees from the proposed FY 95 budget. Representative Copenhaver seconded the motion. All voted in favor.

Representative Copenhaver moved to remove \$40,000 from the Nursing Home Capital Reserve FY 95 budget. Representative Hill seconded the motion. All voted in favor.

Reviewed the Human Services Budget. Human Services Director Bishop came in and explained certain state mandated costs.

Representative Larson moved to accept the budget with a 3% increase. Representative Hill seconded the motion. Roll Call taken by Representative Copenhaver. 7 - yes, 1- no. Motion passes.

It was requested that the Delegation be provided with a statement informing them of costs incurred by the County due to the State shifting costs to us. Representative Hill expressed his concern that the State shifts costs to Counties just as the Federal Government is shifting the costs down to the States.

Representative Wadsworth moved to make the vote on the motion to accept the FY 95 proposed budget a unanimous vote. Representative Copenhaver seconded the motion. All voted in favor.

Representative White moved that the Committee go into Executive Session pursuant to R.S.A. 91-A:3 II(a), Representative Copenhaver seconded the motion. Roll Call vote 8 - yes, 0 - no. Motion passes unanimously. Meeting entered into Executive Session at 10:45 AM.

Representative Wadsworth moved to adjourn the Executive Session and the meeting and to hold subject matter discussed in Executive Session confidential. Representative Copenhaver seconded the motion. Roll Call on motion, 8 - yes. Motion passes unanimously. Executive Session and Meeting adjourned at 10:58 AM.

Respectfully submitted,

Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION MEETING
PROBATE COURTROOM
GRAFTON COUNTY COURTHOUSE
NORTH HAVERHILL, NH
MONDAY, JUNE 27, 1994

PRESENT: Representatives Trelfa, White, Ham, LaMott, Teschner, Driscoll, Larson, Brown, Copenhaver, Crory, Guest, Scanlan, Brown, Rose, Bean, Adams and Wadsworth. Commissioners Taffe and Hill. Executive Director Towne and Secretary Kennedy.

EXCUSED: Representative Ward and McIlwaine.

10:04 a.m. Chairman LaMott called the meeting to order. Representative Copenhaver, Clerk, called the roll. Seventeen representatives present.

*Chairman LaMott gave an overview of the FY 95 budget and any changes that have taken place. The Executive Committee feels the bottom line on this budget is very reasonable. Representative Copenhaver also noted that 57% of the property taxes are directly related to state requirements.

*Representatives of the Delegation asked any questions they had regarding the budget recommendations.

Representative Larson moved to appropriate \$14,818,299 for Fiscal Year 1995, of which \$7,670,505 is to be raised by taxes. Representative White seconded the motion. Roll call taken: Representatives Trelfa, Ham, LaMott, Teschner, White, Driscoll, Larson, Brown, Copenhaver, Crory, Guest, Scanlan, Brown, Bean, Adams and Wadsworth - Yes; 16 yes. Representative Rose - no; 1 no. Motion passes.

Representative Bean moved to authorize expenditure of \$15,000 from the Registry of Deeds Surcharges HB 108 revenue fiscal year 1994, as follows:

Remove all broken and exhausted microfilm viewers from Deeds vault area (4) and replace with one new microfilm viewer to allow public to view film of old records stored at the N.H. Archives Building in Concord. \$8,000

Purchase CD-Rom and Drive for existing optical disk retrieval station in order that indexes from 1975 through 1993 will be available for copy purposes without copying directly from hard copy (now required to disassemble index books and make xerox copies of requested index sections). \$7,000

Representative Teschner seconded the motion. Discussion, Registrar Elliot gave update of the account. All voted in favor.

Representative Wadsworth moved, Representative Driscoll seconded, to authorize expenditure of \$30,000 from the Registry of Deeds Surcharges HB 108 revenue fiscal year 1995, as follows:

Monthly lease costs to upgrade optical disk network to include public access in the vault area to optical disk indexes 1975 through 1993 and corresponding document images for the same time period. Includes filesaver, Image Server, I Jukebox, upgraded chorus retrieval State (which we now own) and wiring - 12 months at \$2,483 per month) \$29,796.00

All voted in favor.

Representative Wadsworth moved, Representative White seconded, to authorize borrowing up to \$1,800,000 in anticipation of taxes. Roll call 17 - yes, motion passes unanimously.

Representative Guest moved to adjourn, Representative Brown seconded. Discussion. Representative White announced that he will not be running for reelection. He will be missed by all. Representative Rose also announced that he will not be running again. He noted that the Delegation needs to keep in mind that the taxes keep rising and maybe the idea to add onto the Courthouse should be dropped and think about moving Extension out. Representative Guest noted that he is sorry to see Representative Brown leave us she has done a great job. All voted in favor of the motion.

10:40 A.m. Delegation meeting adjourned.

Respectfully submitted,

Marion Copenhaver, Clerk

Grafton County Delegation

GRAFTON COUNTY DELEGATION
EXECUTIVE COMMITTEE MEETING
COMMISSIONERS' OFFICE CONFERENCE ROOM
NORTH HAVERHILL, NH
MONDAY, JUNE 27, 1994

PRESENT: Representatives Trelfa, LaMott, White, Driscoll, Larson, Copenhaver, Adams and Wadsworth. Commissioners Taffe and Hill. Executive Director Towne and Secretary Kennedy.

Chairman LaMott called the meeting to order at 9:03 a.m.

*Representative Wadsworth moved to approve the minutes of May 16, 1994, May 26, 1994, June 1, 1994 and June 13, 1994. Representative Trelfa seconded the motion. All voted in favor.

*Received the Treasurer's Report will hold until next month's meeting when the Treasurer will be present.

*Commissioner Taffe presented financial reports for the month of May and requests for appropriation transfers. The County Attorney's transfer for the Highway Safety Grant was discussed. Chairman LaMott suggested that this transfer be held off until next month. Representative Wadsworth moved, Representative Copenhaver seconded to approve the appropriation transfers with the exception of the County Attorney's request. All voted in favor.

*Representative Larson questioned why appropriation transfers were done so frequently. This lessens control over the budget. This issue will be put on next month's agenda for discussion.

*The Executive Committee requested a breakdown of medical costs for each inmate receiving services/care. This will be provided to them.

*The next Executive Committee meeting will be held Thursday, July 21, 1994 at 9:00 a.m.

Representative White moved, Representative Wadsworth seconded, to adjourn the Executive Committee meeting. All voted in favor.

Respectfully submitted,

Marion Copenhaver, Clerk

